MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Management Accounting -Level 2

Module Information معلومات المادة الدراسية			
Module Title	**Management Accounting 2**	**Module Delivery**	
Module Type	**core**	☒ **Theory** ☒ **Lecture** ☒ **Lab** ☒ **Tutorial** ☐ **Practical** ☒ **Seminar**	
Module Code	AT412		
ECTS Credits	7		
SWL (hr/sem)	175		
Module Level	4	**Semester of Delivery**	8
Accounting Department	BMT	**College**	TCMM
Module Leader	Waadullah Maan Waadullah	**e-mail**	Waadmaan25@gmail.com
Module Leader's Acad. Title	Assistant Teacher	**Module Leader's Qualification**	master
Module Tutor	Waadullah Maan Waadullah	**e-mail**	Waadmaan25@gmail.com
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Scientific Committee Approval Date	2024/8/1	**Version Number**	

Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	This course aims to: 1. Clarify and apply the concept of management accounting, its objectives, and the role it plays in the organization, and identify the differences between it and financial accounting.

	2. Introduce the student to the term cost, different cost classifications, and their behavior. 3. Introduce the student to the most important methods used in cost estimation. 4. Analyze and apply the break-even analysis method (analysis of the relationships between cost, volume, and profit). 5. Enable the student to deal with the analysis and planning tools necessary for making administrative decisions. 6. Prepare various budgets (comprehensive budget). 7. Learn about the concept of decentralization and how to account for responsibility centers and prepare performance reports. 8. Analyze costs and revenues to make short-term decisions. 9. Use different evaluation methods for capital investment decisions.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	Management accounting is an essential tool in the hands of management to plan and evaluate the performance of the organization. This course aims to provide students with the skills and knowledge necessary to make sound management decisions. The most important learning outcomes of the Management Accounting course: Understanding and application: Understanding the basic principles of management accounting and its role in supporting the decision-making process. Applying management accounting concepts in analyzing financial and non-financial data. The ability to design and develop management accounting information systems. Analysis and evaluation skills: Analyzing financial and non-financial data to evaluate the performance of the organization. Evaluating investment projects and making decisions about them. Analyzing costs and making pricing decisions. Decision-making skills: Using accounting information to make strategic and operational decisions. Assessing risks and opportunities to make informed decisions. Improving the decision-making process by providing the necessary information. Communication skills: Communicating effectively with management and other employees about accounting issues. Providing clear and concise reports on accounting results. Defending accounting decisions made. The Management Accounting course will contribute to: Improving decision-making skills: The course helps you understand the costs and benefits associated with each decision, allowing you to make more informed decisions. Develop analytical skills: You will learn how to analyze complex data and draw useful conclusions. Enhance communication skills: You will need to communicate clearly with management and other employees about accounting information. Increase awareness of the importance of accounting information: You will realize the importance of accounting information in achieving the organization’s goals.

Indicative Contents المحتويات الإرشادية	Main contents of the course: Introduction to management accounting: Definition of management accounting and its objectives. The importance of management accounting in the decision-making process. The difference between management accounting and financial accounting. Planning and control: Financial planning process. Operating budget and capital budget. Performance control methods. Deviation analysis. Cost analysis: Cost classification (fixed, variable, direct, indirect). Calculation of product cost. Break-even analysis. Profitability analysis. Performance evaluation: Key performance indicators (KPIs). Management performance reports. Value-added analysis. Decision making: Short-term and long-term decision analysis. Time value of money analysis. Decision-making techniques (extreme point analysis, expected value analysis). Cost centers: Types of cost centers. Evaluation of cost center performance. Allocation of indirect costs. Accounting information systems: The importance of accounting information systems in supporting the decision-making process. Management accounting programs. Strategic management accounting: The role of management accounting in achieving strategic objectives. Value chain analysis. Strategic performance management.

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	The Learning and Teaching Strategies for management accounting module are designed to engage students in active learning, foster critical thinking, and provide practical, real-world applications of strategic concepts. A variety of teaching approaches can be employed to cater to different learning styles and ensure that students gain both theoretical knowledge and practical skills. 1. Lectures and Interactive Presentations Purpose: To introduce key concepts, frameworks, and theories of management accounting. Strategy: Deliver content through multimedia presentations, case examples, and real-time business scenarios. Encourage interaction by incorporating Q&A sessions, in-class polls, and discussions during lectures. Outcome: Students will gain foundational knowledge and understanding of core management accounting concepts.

	2. Case Study Analysis Purpose: To enable students to apply cost accounting theories to real-world business situations. Strategy: Use detailed case studies from various industries to encourage students to analyze and diagnose business problems. Students will be asked to propose strategic solutions based on their understanding of the subject. Outcome: Students will develop critical thinking and problem-solving skills by linking theory with practice. 3. Group Work and Collaborative Learning Purpose: To foster teamwork, leadership, and collaborative problem-solving. Strategy: Organize students into small groups to work on projects, presentations, or strategic analyses. Group work can involve analyzing a company's strategy, formulating a new strategy, or simulating decision-making processes. Outcome: Students will enhance their ability to work in teams, lead discussions, and make collaborative decisions. 4. Problem-Based Learning (PBL) Purpose: To encourage students to develop solutions to complex, open-ended business problems. Strategy: Present students with real or simulated strategic challenges faced by businesses. Students must work in groups or individually to research, analyze, and propose solutions. Outcome: Students will strengthen their research, analytical, and problem-solving skills.

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ أسبوعا			
Structured SWL (h/sem) (Lecture+Labs) الحمل الدراسي المنتظم للطالب خلال الفصل	108	**Structured SWL (h/w)** الحمل الدراسي المنتظم للطالب أسبوعيا	7.2
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	67	**Unstructured SWL (h/w)** الحمل الدراسي غير المنتظم للطالب أسبوعيا	4.4
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	**175**		

Module Evaluation تقييم المادة الدراسية					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**Quizzes**	2	10% (10)	5 and 10	LO #1, #2 and #3, #8
	Assignments	2	10% (10)	4 and 12	LO #3, #4 and #6, #7
	Projects / Lab.	1	10% (10)	13	All
	Report				
Summative assessment	**Midterm Exam**	2hr	10% (10)	7	LO #1 - #7
	Final Exam	3hr	60% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
Week	
Week 1	Review of management accounting
Week 2	Review of management methods and decisions
Week 3	Budgets and their types
Week 4	Budgets and their types
Week 5	Budgets and their types
Week 6	Decentralization and accounting of responsibility centers
Week 7	Decentralization and accounting of responsibility centers
Week 8	Capital budget and its types
Week 9	Capital budget and its types
Week 10	Capital budget and its types
Week 11	Capital budget and its types
Week 12	Capital budget and its types
Week 13	The budget in Iraq and methods of preparing
Week 14	The budget in Iraq and methods of preparing
Week 15	The budget in Iraq and methods of preparing
Week 16	Final Exam

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	Material Covered
Week 1	Case studies
Week 2	Case studies
Week 3	Case studies
Week 4	Case studies
Week 5	Case studies
Week 6	Case studies
Week 7	Case studies

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	**Available in the Library?**
Required Texts	**T. horngren Introduction to management accounting, charles**	Yes
Recommended Texts		
Websites		

Grading Scheme مخطط الدرجات				
Group	**Grade**	التقدير	**Marks %**	**Definition**
Success Group (50 - 100)	**A -** Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	**FX –** Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.