

## Academic Program Description Form for Colleges and Institutes

**University: Warith Al-Anbiya University**

**Faculty: Management and Economics**

**Scientific Department: Accounting**

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| <b>Course Name:</b>                             | Management Accounting English (1)                                  |
| <b>Course Code:</b>                             | 1440 AD 1  |
| <b>Language of Teaching of the Course:</b>      | The course is taught in English                                    |
| <b>Semester/Year</b>                            | First Semester / 2025/2026   |
| <b>Date of preparation of this description:</b> | 1/ 10/ 2025  |
| <b>Available Attendance Formats:</b>            | Fully present  |
| <b>Number of Academic Hours:</b>                | 4 Hours / 60 Hours Theoretical and Practical                       |
| <b>Course Administrator Name:</b>               | Prof. Dr. Hayder Ali Jarad Al-Masoodi                              |
| <b>University Email:</b>                        | <a href="mailto:Hayder.ali@uowa.edu.iq">Hayder.ali@uowa.edu.iq</a> |

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| <b>1. Educational Institution</b>   | Faculty of Business and Economics / Warith Al-Anbiyaa University  |
| <b>2. Scientific Department/Center</b>  | Accounting  |
| <b>3. Course Name/Code</b>  | Managerial Accounting/1/1440 AD1  |
| <b>4. Available Forms of Attendance</b>   | Attendance in the Classroom   |
| <b>5. Language of Course Teaching</b>   | The course is taught in English   |
| <b>6. Semester/Year</b>   | Academic Year: 2025-2026  |
| <b>7. Number of Hours (Total)</b>   | 60 Theoretical & Practical Hours  |
| <b>8. Date this description was prepared</b>  | 1/ 10/ 2025   |
| <b>9. Course Objectives:</b>  |   |
| <ul style="list-style-type: none"> <li>– Introduce the concept of management accounting, its importance, and characteristics.</li> <li>– Introduce the concept and development of management accounting and its relationship to financial accounting and cost accounting.</li> <li>– Introduce the cost behavior and methods of separating fixed and variable costs.</li> <li>– Introduce the relationship between cost, size, and profit.</li> <li>– Introduce the appropriate information for making decisions.</li> <li>– Introduce the mechanism of short-term decision-making.</li> <li>– Enable the student to deal with the analytical and planning tools necessary to make administrative decisions.</li> </ul> |   |
| <b>10. Teaching and Learning Strategies</b>   |   |
| <ul style="list-style-type: none"> <li>– Giving lectures and dialogue with students and discussing them directly.</li> <li>– Using modern techniques to clarify the forms, drawings and diagrams of management accounting</li> <li>– Focus on students' participation in the lecture by asking questions.</li> <li>– Adopting the homework method to solve various problems.</li> </ul>   |   |
| <b>11. Evaluation Methods</b>   |   |
| <ul style="list-style-type: none"> <li>– Daily preparation</li> <li>– Daily Exams + Surprise Exams</li> <li>– Monthly exams</li> <li>– Reports and Duties</li> </ul>  |   |
| <b>12. Course Structure: Proposed by the Ministry</b>   |   |
| Weeks   | (Details)   |
| 1   | Introduction: Managerial Accounting Concepts and Principles   |
| 2   | Introduction: Managerial Accounting Concepts and Principles   |
| 3   | General Cost Classification: Period Costs, Product Costs Variable Cost, Fixed Cost, Direct Cost, Indirect Cost, Differential Cost and Revenue, Opportunity Cost, Sunk Cost  |
| 4   | General Cost Classification: Period Costs, Product Costs, Variable Cost, Fixed Cost, Direct Cost, Indirect Cost, Differential Cost and Revenue, Opportunity Cost, Sunk Cost |
| 5   | Cost behaves and cost estimating a cost function  |

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| 6  | The Basics of Cost – Volume – profit (CVP) Analysis: Break – Even Analysis, Break – Even Computations, Contribution Margin, Contribution Margin Ratio (CM Ratio), Some Applications of CVP Concepts. |
| 7  | Importance of the Contribution Margin, CVP Relationships in Graphic Form, Target Net Profit Analysis, The Margin of Safety, Operating Leverage.  |
| 8  | Importance of the Contribution Margin, CVP Relationships in Graphic Form, Target Net Profit Analysis, The Margin of Safety, Operating Leverage.  |
| 9  | The Concept of Sales Mix, The Definition of sales Mix, Sales Mix and Break – Even Analysis, Sales Mix and per Unit Contribution Margin, Assumptions of CVP Analysis.                                 |
| 10 | The Concept of Sales Mix, The Definition of sales Mix, Sales Mix and Break – Even Analysis, Sales Mix and per Unit Contribution Margin, Assumptions of CVP Analysis.                                 |
| 11 | First exam   |
| 12 | Decision Making and Relevant Information: Adding and Dropping Product Lines, and Other Segments, The Make or Buy Decision.   |
| 13 | Decision Making and Relevant Information: Adding and Dropping Product Lines, and Other Segments, The Make or Buy Decision.   |
| 14 | Special Orders decision  |
| 15 | Scarce resources allocation decision, keep -or- drop decisions   |
| 16 | Second exam  |

### 13. Learning and Teaching Resources

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| – Required textbooks (methodology, if any):                           | No textbook   |
| – Main References (Sources):  | – Alkawaz , Salah M.(2025). " Managerial accounting "   |
| – Recommended books and references (scientific journals, reports...): | – Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2021). <i>Managerial accounting</i> . McGraw-Hill. |
| – References, Websites  | – Unspecified   |

### 14. Course Development Plan

Expanding the curriculum vocabulary by adding the following chapters:

- Strategic Management Accounting
- Activity-Based Costing and Activity-Based Management (ABC & ABM)

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| <b>Head of Department:</b> | <b>Ass. Prof. Dr. Hebatullah Mustafa Al-Sayed</b> |
| <b>Signed:</b>             |   |
| <b>Date:</b>               |   |