



**Department of Business Administration**  
**College of Administrative & finance sciences**  
**University of Cihan/Sulaimaniya**

**Subject: Managerial Accounting (II)**

**Course Book – Year 4**

**Lecturer name: Mr. Karwan Hussein Mustafa**

**Academic Year: 2023-2024**

# Course Book

<b>1. Course name</b>	<b>Managerial Accounting (II)</b>
<b>2. Lecturer in charge</b>	<b>Mr. Karwan Hussein Mustafa</b>
<b>3. Department/ College</b>	<b>Business Administration</b>
<b>4. Contact</b>	<b>e-mail: karwan.mustafa@sulicihan.edu.krd Tel: 07719912986</b>
<b>5. Time (in hours) per week</b>	<b>3 Hours per week</b>
<b>6. Office hours</b>	<b>Availability of the lecturer during the week</b>
<b>7. Course code</b>	<b>ACC34101</b>
<b>8. Teacher's academic profile</b>	<b><u>Qualifications:</u> (Msc Accounting and Finance , University of Leicester, The United Kingdom).</b>
<b>9. Keywords</b>	<b>Cost Accounting, Manufacturing Co., Cost System Design, standard costing and ABC....</b>
<b>10. Course overview:</b> Managers need basic knowledge of accounting principles and practices. In this course, a highlighting is placed on managerial uses of accounting data including: what kind of information is needed, where this data can be obtained, and how these figures can be used by managers as they perform their planning, controlling, and decision-making responsibilities.	
<b>11. Course objective:</b> The course objective is to offer today's managers' effective tools to use comparatively when considering alternative strategies and making decisions. This is the insider's perspective to keeping the organization competitive. New measures for relevant costs and reflective performance reports are prepared with reporting alternatives by segment, with transfer pricing and ending with an overall balanced scorecard.	
<b>12. Student's obligation</b> <ul style="list-style-type: none"> <li>• Please make every effort to attend the class regularly.</li> <li>• The course includes a midterm exam, class activities, quiz, practical exam and final exam. Therefore, students have responsibility to follow lecturer guidelines.</li> <li>• Students are prohibited from using phones and laptops in the lecture.</li> </ul>	

### 13. Forms of teaching

Different teaching techniques will be used to reach the objectives of the First semester of this year. There will be classroom discussions and the lecturer will give enough time to solve, analyse and evaluate problems.

### 14. Assessment scheme

Mid-Semester Exam 30%

Class Activities 10%

Final Exam 60 %

### 15. Student learning outcome:

By the end of the course, student should be able to:

1. **Explain** the components of management's decision-making process focusing on costing
2. **Analyze** the ways accounting is used by management in planning and control process
3. **Classify** costs using various means of classification, & properly **present** the classification
4. **Measure** and **allocate** costs, including overhead application
5. **Identify** and **utilize** the different types of costing found in managerial accounting
6. **Prepare** and analyze budgets and cash flows for an organization

### 16. Course Reading List and References:

#### •Key references:

**Textbooks:** Garrison, R.H, Noreen, E.W., & Brewer, P.C. (2008). *Managerial accounting* (12th ed.). New York, NY: McGraw Hill

#### References:

- Edmonds, T.P., Tsay, B., & Olds, P.R. (2009). *Fundamental managerial accounting* (5th ed.) .New York, NY: McGraw Hill
- Walther, L.M., & Skousen, C.J, (2009). *Managerial and cost accounting*. Bookboon.com
- However it is your responsibility to follow the class material, because I will closely follow and assign problems from the text book and other books
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### 18. Examinations:

**1. Calculations:** solve cost accounting problems in various situations.

**2. Compositional:** In this type of exam the questions usually starts with Explain how, What, Why are the reasons for...?, Why...?, How....? With their typical answers Examples should be provided

#### **3.True or false type of exams:**

In this type of exam a short sentence about a specific subject will be

provided, and then students will comment on the trueness or falseness of this particular sentence. Examples should be provided.

**4. Multiple choices:**

In this type of exam there will be a number of phrases next or below a statement, students will match the correct phrase. Examples should be provided.

**19. Extra notes:**

None

**20. Peer review**

reviewed and signed by

Karwan Hussein Mustafa