



**Department of Business Administration**

**College of Administration and Financial Science**

**University of Cihan- Sulaimaniya**

**Subject: Managerial Accounting (I)**

**Course Book – (4<sup>th</sup> Year) – First Semester**

**Lecturer's name: Naz Hiwa Ghani**

**Academic Year: 2025/2026**

# Course Book

<b>1. Course name</b>	<b>Managerial Accounting (I)</b>
<b>2. Lecturer in charge</b>	<b>Naz Hiwa Ghani</b>
<b>3. Department/ College</b>	<b>Accounting Department/College of Administration &amp; Financial Science</b>
<b>4. Time (in hours) per week</b>	<b>3 hours per week</b>
<b>5. Office hours</b>	<b>Tuesday from 9:00 am to 2:00pm</b>
<b>6. Course code</b>	<b>/</b>
<b>7. Teacher's academic profile</b>	<b>Education:</b> <b>- MSc. In Accounting, University of Sulaimani/ College of Adminstration and Economics (2019).</b> <b>- BSc. In Accounting, University of Suaimani / Commerce College (2013-2014).</b>
<b>8. Keywords</b>	<b>/</b>
<b>9. Course overview:</b> Studying management accounting is one of the most beneficial activities for a student, as every organization relies on management accounting concepts and practices to deliver essential data to managers for planning, controlling, and decision-making. It serves as a vital tool for developing business strategies and executing them. This course will enable students to grasp the fundamental aspects of management accounting, particularly within manufacturing companies. It covers key concepts, various cost terms, and common cost classifications, while also focusing on cost behavior, the cost-volume-profit relationship, and profit planning.	
<b>10. Course objective:</b> The main objectives of the course are: <ol style="list-style-type: none"> <li>1. Equip students with a thorough understanding of fundamental management accounting principles and practices, with a focus on their application in manufacturing companies.</li> <li>2. Develop students' ability to identify, classify, and analyze different types of costs, including fixed, variable, and mixed costs, and understand their behavior in various business scenarios.</li> <li>3. Enable students to apply cost-volume-profit (CVP) analysis to assess the impact of cost and volume changes on profit, aiding in effective profit planning and decision-making.</li> <li>4. Strengthen students' ability to use management accounting data as a strategic tool for making informed business decisions, planning, and controlling operations.</li> <li>5. Provide students with the skills to develop and implement profit planning strategies, ensuring alignment with business objectives and maximizing profitability.</li> <li>6. Facilitate the practical application of management accounting concepts through real-world examples and case studies within manufacturing environments.</li> </ol>	
<b>11. Student's obligation</b> <ul style="list-style-type: none"> <li>• To complete this course you will need to come to class each week prepared, read all assigned materials and always be ready to discuss the assigned materials and ask questions to clarify any parts of the material that you do not understand.</li> <li>• You are strongly encouraged to use group study techniques.</li> <li>• If you have to miss class for any reason, you are responsible to get any missed information from a classmate.</li> <li>• Examinations will be closed book and close notes. Total examination time is selected by</li> </ul>	

the Institute.

## 12. Forms of teaching

**Teaching Method:** Lecture, practical examples.

Lecturer prepares the subject and will be sent out to students in short headlines and practical questions without the solutions at least two days before the lecture. This would help students to prepare. In the class, the lecturer clarifies the subject and then students are expected to take a part and show their reading and preparation.

**Requirements:** White board, Data Show.

## 13. Assessment scheme

**Midterm Examination** 30 %

**Quiz and class activity** 10 %

**Final examination** 60 %

## 14. Student learning outcome:

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

1. Build a strong understanding of management accounting, emphasizing its application in organizational planning, control, and decision-making. It explores the differences between management and financial accounting, with a focus on the functions of management and the role of accounting information.
2. Assess the impact of cost and volume changes on profitability.
3. Prepare and analyze budgets, including detailed components like sales and production budgets, as well as understand the master budget as a planning tool.

## 15. Course Reading List and References:

- Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2015). **Managerial accounting**. McGraw-Hill.

## 16. The Topics:

### Topics

#### **Managerial Accounting and Cost Concepts**

- Managerial Accounting Definition.
- Differences Between Financial Accounting & Managerial Accounting.
- Functions of Management
- General Cost Classifications
- Product Costs versus Period Costs
- Cost Classifications on Financial Statements
- Product Cost Flows

#### **Cost Classifications for Predicting Cost Behavior**

- Variable Cost
- Fixed Cost
- Mixed Cost

#### **Cost Behavior Analysis**

- The high – low method
- The least- squares regression method

### **Cost- Volume- Profit Relationships**

- Contribution margin
- CVP relationship in graph form
- Contribution margin ratio
- Change in fixed cost and sales volume
- Change in variable cost and sales volume
- Change in fixed cost and sales price and sales volume
- Changes in variable cost fixed cost and sale volume.
- Breakeven point
- The equation method
- The contribution margin method
- The margin of safety

### **Profit Planning and Budgeting**

- Budget Definition
- Advantages of Budgeting
- Choosing the Budget Period
- The Master Budget
- Sales Budget
- Production Budget
- The Direct material Budget
- The Direct Labor Budget
- Cash Budget

### **17. Peer review**

**Naz Hiwa Ghani**  
**Main Lecturer**

**Mrs. Saya Jamal Aziz**  
**Head of The Department**