



CIHAN UNIVERSITY-SULAIMANIYA

Course Outline

2025-2026

**Address: Chwarchra-Opposite to Family Mall
Sulaymaniyah City
Kurdistan Region-Iraq
Tel: 07714695656,
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MODULE DESCRIPTION FORM

Module Information			
Module Title	Managerial Accounting		
Module Type	Degree	<input type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar <input type="checkbox"/> Report <input type="checkbox"/> Extra activity	
Module Code			
Language	English		
ECTS Credits : 6			
Module Level		Semester of Delivery	6 th Semester
Administering Department	Business Administration	College	Administrative and Financial Sciences
Lecturer	Naz Hiwa Ghani		
Academic Title	Assistant Lecturer	Qualification	Msc. In Accounting
Module Tutor	Naz Hiwa Ghani	e-mail	naz.hiwa@sulicihan.edu.krd
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	
Cycle of Study	Bachelor	Form of Education	Full time

Relation with other Modules			
Prerequisite module	Cost Accounting	Semester	5 th Semester
Co-requisites module	N/A	Semester	

Cihan University Sulaymaniya

College of Administration and Finance

Department: Business Administration

Discipline: Managerial Accounting

Stage: 3rd Stage



Total Contact Hours:	56
Total Self Study Hours:	106
Total No. Hours:	162
ECTS:	6

No. of Weeks	Contact Hours			Self-Study					
	Theoretical	Practical	Lab	Quiz	Reading	Assignment	Report	Midterm Exam.	Final Exam.
1st Week (Registration)	2	2		-	-	-	-	-	-
2nd Week	2	2			-			20	32
3rd Week	2	2			2				
4th Week	2	2		4	2				
5th Week	2	2			2	3			
6th Week	2	2			2	3			
7th Week	2	2		4	2				
8th Week	2	2			2				
9th Week	2	2			2	3			
10th Week	2	2			2				
11th Week	2	2			2	3			
12th Week	2	2		4	2	3			
13th Week	2	2			2	3			
14th Week	2	2			2				
15th Week (Final Exam)									
TOTAL	28	28		12	24	18		20	32

Delivery Plan (Weekly Syllabus)

	Material Covered
Week 1	<p>Managerial Accounting and Cost Concepts</p> <ul style="list-style-type: none"> • 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
Week 2 Week 3	<p>Cost Classifications for Predicting Cost Behavior</p> <ul style="list-style-type: none"> • Variable Cost • Fixed Cost • Mixed Cost <p>Cost Behavior Analysis</p> <ul style="list-style-type: none"> • The high – low method • The least- squares regression method • The scatter graph method
Week 4 Week 5 Week 6 Week 7	<p>Cost- Volume- Profit Relationships</p> <ul style="list-style-type: none"> • Contribution margin • CVP relationship in graph form • Contribution margin ratio • Breakeven point • The equation method • The contribution margin method • Scatter graph method • The margin of safety • Target profit
Week 8	Mid-Term Exam - Lecturing
Week 9 Week 10 Week 11	<p>Profit Planning and Budgeting</p> <ul style="list-style-type: none"> • Budget Definition • Advantages of Budgeting • Choosing the Budget Period • The Master Budget • Sales Budget • Production Budget • The Direct material Budget • The Direct labor Budget • Manufacturing overhead Budget • Administrative and selling Budget
Week 12 Week 13	<p>Relevant Costs for Decision Making</p> <ul style="list-style-type: none"> • Identifying Relevant Costs • Adding / Dropping Segments

	<ul style="list-style-type: none"> • Make or Buy • Special Order
Week 14	Review
Week 15	Final Exams

Module Aims, Learning Outcomes and Indicative Contents	
Module Objectives	<p>This module aims to equip students with a solid understanding of managerial accounting concepts and tools used in planning, control, and decision-making. Students will develop the ability to distinguish between financial and managerial accounting, classify and analyze manufacturing costs, and understand cost behavior for forecasting and performance evaluation. The module emphasizes cost–volume–profit analysis, including contribution margin, break-even analysis, margin of safety, and target profit planning. Students will also learn budgeting concepts and prepare key operating budgets. In addition, the module develops decision-making skills by applying relevant cost analysis to short-term business decisions such as make-or-buy, special orders, and dropping or retaining business segments.</p>
Module Learning Outcomes	<p>On completion of the module, the student should be able to:</p> <ol style="list-style-type: none"> 1. Identify the major differences and similarities between financial and managerial accounting. 2. Identify the three basic manufacturing cost categories. 3. Distinguish between product costs and period costs. 4. Understand how fixed and variable costs behave and how to use them to predict costs. 5. Analyze mixed cost using the high-low method and least square regression method. 6. Explain how changes in activity affect contribution margin and net operating income. 7. Use the contribution margin ratio (CM ratio) to compute changes in contribution margin and net operating income resulting from changes in sales volume. 8. Show the effects on contribution margin of changes in variable costs, fixed costs, selling price, and volume. 9. Determine the level of sales needed to achieve a desired target profit. 10. Determine the break-even point. 11. Compute the margin of safety and explain its significance. 12. Understand why organizations budget and the processes they use to create budgets. 13. Prepare sales budget, production budget, direct materials budget, direct labor budget, manufacturing overhead budget, selling and administrative expense budget. 14. Identify relevant and irrelevant costs and benefits in a decision. 15. Prepare an analysis showing whether a product line or other business segment should be dropped or retained.

	16. Prepare a make or buy analysis. 17. Prepare an analysis showing whether a special order should be accepted.
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Learning and Teaching Strategies

Strategies	The strategies to deliver this module can be as follows: Quizzes, homework, assignments, and group work Group discussions and participation Mid-term exam Final Exam
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Module Evaluation

Assessment Types		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
	Quizzes	12hrs. /3	15	4,7,12	
	Participation and Group Work	-	5		
	Assignment	18hrs. /6	10	3,6,10	
	Report	-	-	-	
Summative assessment	Midterm Exam	20 hrs. /1	20	8	
	Final Exam	33 hrs. /1	50	15	
Total assessment			100% (100 Marks)		

Learning and Teaching Resources

	Text	Available in the Library?
Required Texts	• Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2015). <i>Managerial accounting</i> . McGraw-Hill.	
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
<p>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.</p>				

Approved by Head of the Branch / Department	
Signature	
Date	
Name	M. Saya Jamal Aziz

Approved by Curriculum Development Committee and Bologna Process Committee	
Signature	
Date	
Name	