



KOMAR UNIVERSITY OF SCIENCE AND TECHNOLOGY (KUST)

COURSE SYLLABUS			
Course Title	Managerial Accounting		
Course Code	ACC 2305	No. of Credits	3
Department	Accounting Department	College	College of Business
Pre-requisites Course Code	Financial Accounting ACC 1300 Principles of Management BUS2320	Co-requisites Course Code	None
Course Coordinator(s)	Dr. Mohammed Mustafa Ibrahim		
Email	mohammed.mustafa@komar.edu.iq	IP No.	122
Other Course Teacher(s)/Tutor(s)	None		
Class Hours	Monday & Wednesday 12:00 - 13:30 Room 104		
Office Hours	Sunday 8:30-12:00 Sunday, Tuesday & Thursday 13:30 – 16:30		
Course Type	Department course		
Academic Year	Fall 2015		
COURSE DESCRIPTION			
<p>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.</p>			
COURSE OBJECTIVES			
<p>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.</p>			
COURSE LEARNING OUTCOMES			
At the completion of this course, students should be able to:			
<ol style="list-style-type: none"> 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. 			



KOMAR UNIVERSITY OF SCIENCE AND TECHNOLOGY (KUST)

GUIDELINES ON GRADING POLICY

A	95 – 100
A-	90 - 94
B+	87 - 89
B	83 – 86
B-	80 – 82
C+	75 – 79
C	70 – 74
C-	65 – 69 (65% is the passing grade)
D+	60 – 64
D	55 – 59
D-	50 – 54
F	0 – 49
W	Withdrawal
I	Incomplete

COURSE CONTENT

1. Introduce managerial decision making processes through the use of accounting information by the managers of a business
2. Recognize job order and process costing
3. Recognize and comprehend the various components of a company's financial statements
4. Demonstrate techniques used in cost-volume-profit analysis
5. Apply cost concepts used in special management decisions and capital budgeting
6. To obtain a proficiency with master budgets, flexible budgets and standard costing
7. Understand activity-based costing and analysis

Course Teaching and Learning Activities: (short description)

1. Lectures
2. Interactive class discussion
3. Case studies within Assignments
4. In class brainstorming sessions
5. Quizzes and tests

Selected Text Book

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



KOMAR UNIVERSITY OF SCIENCE AND TECHNOLOGY (KUST)

Recommended 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
 Kimmel, P.D, Weygand, J.J., & Kieso, D.E.(2010). *Accounting principles* (9th ed.). Danvers, MA: Wiely

COURSE ASSESSMENT TOOLS

Assessment Tool	Description	Weight
Group Projects	Group Exercises, discussions, and activities Students have three Individual Exercises You are going to have five quizzes.	15%
Assignments		15%
Quizzes		20%
Midterm exam		20%
Final Exam		30%

ESSENTIAL READINGS: (Journals, textbooks, website addresses etc.)

The students will get a handout for each topic required, which will be posted in Google Classroom

COURSE POLICY (including plagiarism, academic honesty, attendance etc)

KUST Academic Policy

<http://sar.komar.edu.iq/files/Student%20hand%20Book%202013.pdf>

Attendance:

- ❖ Students are expected to **attend all lectures** and must **attend all examinations, quizzes, and practical exercises.**
- ❖ Faculty **need not** give substitute assignments or examination to students who miss classes **without official permission.**
- ❖ Student must arrange with the faculty to **make-up** the missed class.
- ❖ Students are subject to the regulation and policies mentioned in the **KUST Student Handbook.**
- ❖ KUST guidelines for lateness are as follows: **Three occasions of lateness count as one absence.** (you can be considered in lateness from the 10th minute).

GUIDELINES FOR SUCCESS

1. **Attend classes (on time) and actively participate in in-class discussions**
2. **Ask question any time you want.** You can ask during the class, office hours, and by e-mail.
3. **Do assignments and learn to implement an adaptive self-study technology.**



KOMAR UNIVERSITY OF SCIENCE AND TECHNOLOGY (KUST)

Course calendar: Please check the academic calendar for 2015/2016

Week	Date	Topics (Chapters)	Goals/Assignments
1	28/09/2015	Course syllabus Introduction to Managerial Accounting	1
	30/09/2015	Managerial Accounting and the Business Environment	1
2	05/10/2015	Managerial Accounting and the Business Environment	1 / Exercise #1
	07/10/2015	Cost Terms, Concepts , and Classifications	1, 2
3	12/10/2015	Cost Terms, Concepts , and Classifications	1, 2 / Quiz 1
	14/10/2015	System Design: Job-Order costing & process Costing	2, 3, 4 / Exercise #2
4	19/10/2015	System Design: Job-Order costing & process Costing	2, 3, 4
	21/10/2015	Cost Behavior: Analysis and Use	3, 4/Group Exercise
5	26//10/2015	Cost Behavior: Analysis and Use	3, 4
	28/10/2015	Cost-Volume-Profit Relationships (CVP)	3, 4. 5
6	02/11/2015	Cost-Volume-Profit Relationships (CVP)	4, 5
	04/11/2015	Practice Break Even Point (BEP)	4, 5
7	09/11/2015	Exercises presentations and discussion	1-5 / Quiz #2
	11/11/2015	Review and discussions	1, 2, 3, 4, 5
16-21 November 2015		Midterm Exam	



KOMAR UNIVERSITY OF SCIENCE AND TECHNOLOGY (KUST)

8	23/11/ 2015	Cost Behavior: Analysis and Use	4, 5
	25/11/ 2015	Variable Costing: A Tool for Management	4, 5/ Quiz #3
9	30/11/2015	Variable Costing: A Tool for Management	4, 5
	02/12/2015	Variable Costing: A Tool for Management	4, 5
10	07/12/2015	Profit Planning	5, 6
	09/12/2015	Profit Planning	5, 6
11	14/12/2015	Profit Planning	6
	16/12/2015	Segment Reporting and Decentralization	6 / Quiz #4
12	21/12/ 2015	Segment Reporting and Decentralization	5, 6
	23/12/ 2015	Segment Reporting and Decentralization	5, 6
13	04/01/ 2016	Relevant Costs for Decision Making	5, 6/ / Exercise #3
	06/01/ 2016	Relevant Costs for Decision Making	5, 6
14	11/01/ 2016	Relevant Costs for Decision Making	5, 6 / Quiz #5
	13/01/ 2016	Implementation of Decision Making	6
15	18/01/2016	Group presentations and discussion	1-6
	20/01/2016	Review and discuss implementation	1-6
24 to 31 January, 2016			Final Exam