

# Academic Program Description Form for Colleges and Institutes

**University:** Warith Al-Anbiya University

**Faculty:** Management and Economics

**Scientific Department:** Accounting

<b>Course Name:</b>	Management Accounting in English (2)
<b>Course Code:</b>	1440 AD 2
<b>Language of Teaching of the Course:</b>	The course is taught in English
<b>Semester/Year</b>	2 <sup>nd</sup> Semester / 2025/2026
<b>Date of preparation of this description:</b>	1/ 2/ 2026
<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>

1.	<b>Educational Institution</b>	Faculty of Business and Economics / Warith Al-Anbiya University
2.	<b>Scientific Department/Center</b>	Accounting
3.	<b>Course Name/Code</b>	Managerial Accounting/2/1440 AD2
4.	<b>Available Forms of Attendance</b>	Attendance in the Classroom
5.	<b>Language of Course Teaching</b>	The course is taught in English
6.	<b>Semester/Year</b>	Academic Year: 2025-2026
7.	<b>Number of Hours (Total)</b>	60 Theoretical & Practical Hours
8.	<b>Date this description was prepared</b>	1/ 10/ 2025
9.	<b>Course Objectives:</b>	Faculty of Business and Economics / Warith Al-Anbiya University
		<ul style="list-style-type: none"> <li>– Introducing the concept of budgets, their types, and the foundations of their preparation.</li> <li>– Introducing the operational budget, how to prepare the sales budget, the production budget, the raw materials budget, the wage budget, and the indirect industrial cost budget.</li> <li>– Introducing how to prepare a marketing and sales cost budget and administrative cost budgeting.</li> <li>– Introducing how to prepare a budget for the cost of goods sold and balancing the income statement.</li> <li>– Introducing how to prepare a cash budget.</li> <li>– Introducing the capital budget and the basis for its preparation.</li> <li>– Introducing how to prepare capital budgets.</li> <li>– Introducing how investment decisions are evaluated and valuation methods.</li> <li>– Introducing the responsibility accounting system, the assumptions on which it is based, and the concept of responsibility centers.</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>– Quizzes + Surprise Exams</li> <li>– Monthly exams</li> <li>– Reports and Duties</li> </ul>

12. Course Structure: Proposed by the Ministry	
Weeks	(Details)
1	Preparing the Master Budget: The Sales Budget, The Production Budget, Inventory Purchases, The Direct Materials Budget
2	Preparing the Master Budget: The Sales Budget, The Production Budget, Purchases Budget, The Direct Materials Budget
3	The Direct Labor Budget, The Manufacturing Overhead Budget The Ending Finished Goods Inventory Budget
4	The Selling and Administrative Expense Budget
5	The Cash Budget.
6	The Cash Budget.
7	The Budgeted Income Statement, The Budgeted Balance Sheet.
8	First exam
9	Capital Budgeting – An Investment Concept, Typical Capital Budgeting Decisions, Characteristics of Business Investments
10	Discounted Cash Flows – The Net Present Value Method, The Net Present Value Method Illustrated, The Intern Rate-of- return Method Discounted Cash Flows – The Net Present Value Method The Net Present Value Method Illustrated, The Intern Rate-of- return Method
11	Other Approaches to Capital Budgeting Decisions, The Payback Method, Accounting Rate-of- return Method
12	Other Approaches to Capital Budgeting Decisions, The Payback Method, Accounting Rate-of- return Method.
13	Responsibility accounting
14	Responsibility accounting
15	second exam
13. Learning and Teaching Resources	
No textbook	– <b>Required textbooks (methodology, if any):</b>
Alkawaz , Salah M.(2025). " Managerial accounting "	– <b>Main Reference(s):</b>
Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2021). <i>Managerial accounting</i> . McGraw-Hill.	– <b>Recommended books and references (scientific journals, reports...):</b>
Unspecified	– <b>References, Websites</b>
Course Development Plan	
Expanding the curriculum vocabulary by adding the following chapters: <ul style="list-style-type: none"> <li>– Strategic Management Accounting</li> <li>– Balanced scorecard</li> </ul>	
<b>Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed</b>	<b>Head of Department:</b>  <b>Signed:</b>

Date: