Course Description Form

1. Course Name

Management Accounting

2. Course Code

FS-31-MA

3. Semester / Year 2025-2026

First Semester / Third Stage / Academic Year 2026-2027

4. Date this description was prepared

28/7/2026

5. Available Forms of Attendance

morning

6. Number of Hours (Total) / Number of Credits (Total)

45 / 3

7. Course administrator name (if more than one name mentioned)

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Eng. Faiza Emad Hassan

8. Course Objectives

Course Objectives	
Cognitive Goals The student will be able to: 1- Define the basic concepts and terms in management accounting 2- Explains what management accounting is and how it relates to both accounting and management accounting. 3- Distinguishes between management accounting and finan accounting. 4- Analyzes the core functions of management accounting.	
Skill Objectives The student will be able to: 1- It is considered systematic scientific research in the topics management accounting 2- Provides oral and written scientific presentations on the basic conc of costs and their presentation. 3- Distinguishes between administrative and financial accoun objectives. 4- Actively participates in scientific and practical discussions.	

Value Goals

The student will be able to:

1- It embodies ethical values derived from the principles of fairn transparency and integrity in the presentation and analysis accounting information and management decision-making." .

2- Respects the plurality and difference of scientific opinions within framework of constructive dialogue and the exchange of views addressing accounting and administrative issues and problems.

3- Contributes to community and cultural activities that promote so responsibility and sustainable development in the field of managem accounting.

4- Self-criticism and reflection are practiced in light of the ethical professional standards of management accounting with the aim improving performance and making more efficient decisions.

9. Teaching and Learning Strategies

Strategy

Teaching and Learning Strategies

1. Group discussion in the theoretical aspects of the vocabula of the study material.

2. Discuss and solve applied cases.

3. Reports and research papers.

4 Educational aids, including power

Note:

The following strategies can be mentioned according to the article:

- Using **interactive lectures** to present theoretical concepts in management accounting while engaging students with discussion and motivational questions.
- **Employ blended learning** by combining classroom lectures with online activities or content, including recorded recitations, digital lectures, virtual discussions, and online quizzes.
- Guide students **to read essential sources** from management accounting books, and analyze them within assignments to promote deep understanding.

- Assign students **presentations** on selected topics from management accounting sources, which develops summarizing, explanation, and communication skills.
- Implement **practical workshops** in the management accounting aspect, enabling the practice of research and applied skills.
- Promote **collaborative learning** through group projects or structured interpretive discussions, to develop dialogue and teamwork skills.
- Assign students to **individual or group research projects** in management accounting topics , using scientific methodology and academic documentation.
- Training students in **analytical and writing exercises** that require deriving concepts and meanings and linking them to reality.
- **Conduct discussions** based on Quranic values.
- Engaging students in **community service activities** related to the Holy Quran such as education or awareness, to enhance the practical impact of science in society.
- Encourage **self-reflection** by writing personal reflections that link what the student has learned to their behavior or attitudes in life.

10. Course Structure

Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Watches	The week
Oral Question	Lecture	Introduction to Management Accounting	Definition of Management Accounting and its Historical Development The need for accounting information The Relationship Between Manageme Accounting and Financial Accountin	3	1
Oral Question	Lecture	The Relationship between Manageme Accounting	The Relationship between Manageme	3	2

		and cost accounting	Accounting and Cos Accounting Management Accounting Information Administrative Decisions		
Oral Question	Lecture	Cost Concepts	The Concept of Expenditure, Cost, Loss and Expense	3	3
Oral Question	Lecture	Tab Costs	Tab of cost items Categorization of Elements of Taxatic for Control and Decision-Making Purposes	3	4
Paper-based testing The Open Boo Method	Lecture	Solving Book Questions	Solving questions	3	5
Oral Question	Lecture	Draw Shot	Factors Affecting Profit Break-even point	3	6
Oral Question	Lecture	Safety margin	Safety margin	3	7
Oral Question	Lecture	Break-even analysis	Analysis of Break-even in the Light of Multiplicity Products	3	8
Oral Question	Lecture	Break-even analysis	Breakeven analysis and pricing decisio	3	9
Oral Question	Lecture	Break-even analysis	Equalization analys and evaluation of alternatives	3	10
Oral Question	Lecture	Break-even analysis	First Semester Exar	3	11
Oral Question	Lecture	The Concept of Convenience	The concept of fit model Differential Analysi Model Decision Making	3	12
Oral Question	Lecture	Special Orders	Decision to Accept Special Order	3	13

			And he rejected it		
Oral Question	Lecture	Resolutions	Purchase or Manufacturing Decision	3	14
Oral Question	Written exam	Second semester ex	Second exam	3	15

11. Course Evaluation
Total 40 Degree Quest Final exam 60 marks
12. Learning and Teaching Resources

Management Accounting Book Author : Prof. Manal Jabbar Sorour , Prof. Dr. Nassif Al-Jubouri , Eng. Mushtaq Kamal Faraj Fourth Edition 2015, Typical Edition With Model Solutions	Required Textbooks (Methodology, if any)
Management Accounting Book/ Faculty of Management a Economics, University of Karbala	Main References (Sources)
Management Accounting Book for Kis	Recommended books and references (scientific journals, reports...)
	Electronic References, Websites

Approval of the Dean of the College
Assoc. Prof. Dr. Talal Faiq Al-Kamali

Authentication of the Head of the Department
Assoc. Prof. Dr. Esraa