Course Description Form

1. Course Name
Management Accounting
2. Course Code
338 MA
3. Semester / Year 2025-2026
First Semester / Third Stage...... / Academic Year 2025-2026
4. Date this description was prepared
12/10/2025
5. Available Forms of Attendance
Morning
6. Number of Hours (Total) / Number of Credits (Total)
30/2 (or) 45/3 (one remains according to the study units of the subject)
7. Course administrator name (if more than one name mentioned)
Name: Eng. Faiza Emad Hassan Email : faezhemad@gmail.come
8. 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.	**Course Objectives**

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 view 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

Teaching and Learning Strategies 1. Group discussion in the theoretical aspects of the vocabul 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.	**Strategy**

- 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	Hours	The week
Oral Questio	Lecturing	Introduction to Management Accounting	Definition of Management Accounting and its Historical Development The need for accounting information The Relationship Between Management Accounting and	3	1

			Financial Accounting		
Oral Questio	Lecturing	The Relationship between Management Accounting and cost accountin	The Relationship between Management Accounting and C Accounting Management Accounting Information Administrative Decisions	3	2
Oral Questio	Lecturing	Cost Concepts	The Concept of Expenditure, Cost Loss and Expense	3	3
Oral Questio	Lecturing	Tab Costs	Tab of cost items Categorization of Elements of Taxation for Contr and Decision-Making Purposes	3	4
Paper-based testing The Open Book Metho	Lecturing	Solving Book Questions	Solving questions	3	5
Oral Questio	Lecturing	Draw Shot	Factors Affecting Profit Break-even point	3	6
Oral Questio	Lecturing	Safety margin	Safety margin	3	7
Oral Questio	Lecturing	Break-even analys	Analysis of Break-even in the Light o Multiplicity Products	3	8
Oral Questio	Lecturing	Break-even analys	Breakeven analys and pricing decisions	3	9
Oral Questio	Lecturing	Break-even analys	Equalization analysis and	3	10

			evaluation of alternatives		
Oral Questio	Lecturing	Break-even analys	First Semester Exam	3	11
Oral Questio	Lecturing	The Concept of Convenience	The concept of fit model Differential Analy Model Decision Making	3	12
Oral Questio	Lecturing	Special Orders	Decision to Accep Special Order And he rejected it	3	13
Oral Questio	Lecturing	Resolutions	Purchase or Manufacturing Decision	3	14
Oral Questio	Written exar	Second semester exam	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 Sorou , 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 Kiso	Recommended books and references (scientific journals, reports...)
	Electronic References, Websites

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