

## TEMPLATE FOR COURSE SPECIFICATION

### HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

### COURSE SPECIFICATION

The management accounting subject, according to the vocabulary of the sectoral committee, consists of four main chapters in the first course, aiming to introduce the student to the basics of management accounting in detail, such as learning how to conduct differential analysis and analysis of cost-volume-profit....etc of the objectives in order to meet the requirements of the labor market and The student is able to solve all the accounting problems that may stand in front of him

1. Teaching Institution	University of Kufa
2. University Department/Centre	Administration and Economics/Accounting
3. Course title/code	Managerial Accounting E / ACC410
4. Programme(s) to which it contributes	Classroom, google meet
5. Modes of Attendance offered	electronic
6. Semester/Year	First semester / fourth stage
7. Number of hours tuition (total)	hours 75
8. Date of production/revision of this specification	2021/10/12
9. Aims of the Course	
	1-The emergence and development of managerial accounting and its relationship to financial accounting and cost accounting.
	2- Cost concepts and behavior.
	3- Cost terms and concepts
	4- Break-even analysis.
	5- Relevant costs for decision-making.
	6- Make or buy decision.

10. Learning Outcomes, Teaching , Learning and Assessment Method  
A1- Enable the student to prepare useful information for decision-making.  
A2- The student learns pricing methods.  
A 3- Introducing the student to the concept of equivalence and its uses.  
A4- Take the relevant decision to accept the special order  
A 5- Distinguish between management accounting and cost accounting.  
A6- Separation of mixed costs.

B. Subject-specific skills B1.  
B1 - The ability to make decisions.  
B2 - The skill of choosing the best alternative.  
B3 - The skill of separating costs into variable and fixed.  
B4 - The skill of allocating scarce resources.

Teaching and Learning Methods  
1- Lectures 2- Give examples 3- Assignments.

Assessment methods  
1-Written exams 2- Oral exam 3- Participation of the student in solving exercises  
4- Daily exams.

C. Thinking Skills  
C1- Using logical thinking and brainstorming in solving accounting applications.

Teaching and Learning Methods

Discussions and open questions. •

Assessment methods  
Oral questions, response time, and intuitiveness.

D. General and Transferable Skills (other skills relevant to employability and personal development)  
D 1- Employing the acquired skills.  
D2 - Preparing the necessary data to develop future estimates.  
D 3- Defining authorities and responsibilities.

11. Course Structure					
Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	5		The concept of managerial accounting	lecture	discussion
2	5		Its relationship to financial accounting	lecture	discussion
3	5		Direct and indirect costs	lecture	application
4	5		Variable and fixed costs	lecture	application
5	5		Behavior and Costing Estimated	Lecture	Test
6	5		Basics of break even	Lecture	Application
7	5		Methods of break even	Lecture	Application
8	5		Break-even and target profit	Lecture	Application
9	5		Break even and tax	Lecture	Application
10	5		Break even in the case of multiple products	Lecture	Application
11	5		The first exam	Lecture	exam
12	5		Make or buy and special order	Lecture	Application
13	5		Dropping one of the production lines	Lecture	Application
14	5		Allocation of scarce resources and pricing	Lecture	Application
15	5		The second exam	Lecture	the exam

12. Infrastructure	
Required reading: CORE TEXTS · COURSE MATERIALS · OTHER ·	Book- Horngren et al 2012 edition Book Hilton 2000 edition
Special requirements (include for example workshops, periodicals, IT software, websites)	accounting packages
Community-based facilities (include for example, guest Lectures , internship , field studies)	/

13. Admissions	
Pre-requisites	
Minimum number of students	30
Maximum number of students	50

# TEMPLATE FOR COURSE SPECIFICATION

## HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

### COURSE SPECIFICATION

The management accounting subject, according to the vocabulary of the sectoral committee, consists of three main chapters in the second course, aiming to introduce the student to the basics of budgeting in detail, such as learning how to preparing the operating and capital budgets.....etc of the objectives in order to meet the requirements of the labor market and The student is able to solve all the accounting problems that may stand in front of him

1. Teaching Institution	University of Kufa
2. University Department/Centre	Administration and Economics/Accounting
3. Course title/code	Managerial Accounting E / ACC410
4. Programmed(s) to which it contributes	Classroom, google meet
5. Modes of Attendance offered	electronic
6. Semester/Year	Second semester / fourth stage
7. Number of hours tuition (total)	hours 75
8. Date of production/revision of this specification	2021/10/12
9. Aims of the Course	
1- The emergence and development of budgets and how to prepare them.	
2- Sales and production budgets.	
3- Material , labor and factory overhead budgets.	
4- Evaluation of capital projects.	
5- The net present value method.	
6- Responsibility	

10. Learning Outcomes, Teaching , Learning and Assessment Method  
A1- Enable the student to prepare useful information for the preparation of budgets.  
A2- The student learns the types of budgets.  
A3- Introducing the student to the concept of the time value of money.  
A4- Evaluation of investment projects.  
A5 - Extracting the accounting rate of return.  
A6 - Determining responsibility centers.

B. Subject-specific skills B1.  
B1 - The skill of forecasting future costs.  
B2 - Planning skill.  
B3 - Control skill.  
B - the skill of determining responsibility.

Teaching and Learning Methods  
1- Lectures 2- Give examples 3- Assignments.

Assessment methods  
1-Written exams 2- Oral exam 3- Participation of the student in solving exercises  
4- Daily exams.

C. Thinking Skills  
C1- Using logical thinking and brainstorming in solving accounting applications.

Teaching and Learning Methods  
Discussions and open questions. •

Assessment methods  
Oral questions, response time, and intuitiveness.

D. General and Transferable Skills (other skills relevant to employability and personal development)  
D 1- Employing the acquired skills.  
D 2- Preparing the necessary data for decision-making.  
D 3- Preparing trade-off decisions and choosing the best alternative.

11. Course Structure					
Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	5		The concept of budgets	lecture	discussion
2	5		Types of budgets	lecture	discussion
3	5		Sales budget	lecture	application
4	5		Prepare production budget	lecture	application
5	5		Preparing the cash budget	Lecture	Test
6	5		Material budget	Lecture	Application
7	5		Labor budget	Lecture	Application
8	5		Income statement	Lecture	Application
9	5		Balance sheet	Lecture	Application
10	5		Project evaluation	Lecture	Application
11	5		The first exam	Lecture	exam
12	5		Payback period	Lecture	Application
13	5		Net present value	Lecture	Application
14	5		Responsibility accounting	Lecture	Application
15	5		The second exam	Lecture	the exam

12. Infrastructure	
<p>Required reading:</p> <p>CORE TEXTS ·</p> <p>COURSE MATERIALS ·</p> <p>OTHER ·</p>	<p>Book- Horngren et al 2012 edition</p> <p>Book Hilton 2000 edition</p>
<p>Special requirements (include for example workshops, periodicals, IT software, websites)</p>	<p>accounting packages</p>
<p>Community-based facilities (include for example, guest Lectures , internship , field studies)</p>	<p>/</p>

13. Admissions	
Pre-requisites	
Minimum number of students	30
Maximum number of students	50

# TEMPLATE FOR COURSE SPECIFICATION

## HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

### COURSE SPECIFICATION

The concept of agricultural activity is not limited to the exploitation of agricultural land through cultivation and irrigation in order to obtain plant products such as grains, cotton, fruits and vegetables. It extends to include many activities that aim to achieve many agricultural products. In addition, the hotel activity is considered one of the economic activities around the world, where the accounting system in the hotel sector plays an important role in the success of the hotel business.

This course aims to introduce the student to the basics of agricultural accounting and hotel accounting, in order to meet the requirements of the labor market and so that the student can solve all accounting problems that may stand in front of him.

1. Teaching Institution	University of Kufa
2. University Department/Centre	Management and economics / accounting
3. Course title/code	Specialized Accounting
4. Programme(s) to which it contributes	
5. Modes of Attendance offered	theoretical and electronic
6. Semester/Year	Semester
7. Number of hours tuition (total)	capacity per week 16
8. Date of production/revision of this specification	12/ 10 /2021
9. Aims of the Course	
A- Defining the nature and concept of accounting for agricultural activity	
B- Determining accounting objectives for agricultural activity	
C - Determining the bases and standards for accounting for agricultural activity	
D- Getting to know the final accounts in agricultural establishments	
E - Defining the nature of the hotel activity and its characteristics	

10. Learning Outcomes, Teaching ,Learning and Assessment Methode

.A- Knowledge and Understanding A1

A2. The learner has acquired sufficient knowledge of specialized accounting

B. Subject-specific skills B1.

B2. 1. Preparing the final accounts of specialized accounting

B3. Preparing the balance sheet for specialized accounting

Teaching and Learning Methods

1. Theoretical lectures

2. electronic lectures

Assessment methods

1-oral exams

2-written exams

3-daily attendance

4-daily posts

C. Thinking Skills C1.

C2. Improving the student's ability to understand non-profit units accounting, a scientific understanding that helps him in creativity and success in the labor market

C3.

C4.



Teaching and Learning Methods
Improving the student's efficiency in specialized accounting
Assessment methods
D. General and Transferable Skills (other skills relevant to employability and personal development) D1. D2. D3. D4.

11. Course Structure					
Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	16	The student understands the topic	The concept and characteristics of non-profit units and the nature of their activities	Theoretical and practical	quiz
2	16	The student understands the topic	Accounting bases for non-profit units	Theoretical and practical	quiz
3	16	The student understands the topic	Accounting Standards for Non-Profit Units	Theoretical and practical	quiz
4	16	The student understands the topic	Basis of proof, measurement and accounting disclosure for the operations of non-profit units	Theoretical and practical	quiz
5	16	The student understands the topic	The structure and elements of the accounting system in non-profit units	Theoretical and practical	quiz

6	16	The student understands the topic	Final accounts and financial statements in non-profit units	Theoretical and practical	quiz
7	16	The student understands the topic	How to prepare templates for financial statements	Theoretical and practical	quiz
8	16	The student understands the topic	Characteristics and nature of the activities of clubs, associations and unions	Theoretical and practical	quiz
9	16	The student understands the topic	Characteristics and nature of the activities of clubs, associations and unions	Theoretical and practical	quiz
10	16	The student understands the topic	Accounting organization in which accounting treatments	Theoretical and practical	quiz
11	16	The student understands the topic	Financial statements in clubs, associations, clubs and unions	Theoretical and practical	quiz
12	16	The student understands the topic	Characteristics and nature of the work of government hotel activities	Theoretical and practical	quiz
13	16	The student understands the topic	Accounting organization and accounting treatments therein	Theoretical and practical	quiz
14	16	The student understands the topic	Financial statements in government hotel activity	Theoretical and practical	quiz
15	16	The student understands the topic	Financial statements in government hotel activity	Theoretical and practical	quiz

12. Infrastructure	
<p>Required reading:</p> <p>CORE TEXTS ·</p> <p>COURSE MATERIALS ·</p> <p>OTHER ·</p>	<ul style="list-style-type: none"> <li>• Accounting for agricultural and hotel activities</li> <li>• Specialized Accounting Systems Book: Dr. Thayer Siri Al-Ghabban, d. Winner Ibrahim Al-Ghabban</li> </ul>
<p>Special requirements (include for example workshops, periodicals, IT software, websites)</p>	<ul style="list-style-type: none"> <li>• Scientific websites</li> </ul>
<p>Community-based facilities (include for example, guest Lectures , internship , field studies)</p>	

13. Admissions	
Pre-requisites	
Minimum number of students	
Maximum number of students	

