اسم الجامعة: جامعة الحلة

الكلية/ المعهد: كلية الإدارة والاقتصاد

القسم العلمي: قسم المحاسبة

اسم البرنامج الأكاديمي او المهني: بكالوريوس المحاسبة

اسم الشهادة النهائية: بكالوريوس في المحاسبة

النظام الدراسي: فصلي

تاريخ اعداد الوصف: 3/4/2026

تاريخ ملء الملف: 3/4/2026

التوقيع:

اسم رئيس القسم: م. م. ساره كريم ابراهيم

التاريخ: 3/4/2026

التوقيع:

اسم المعاون العلمي: أ. م. د. ياسين اسد مهنا

التاريخ: 3/4/2026

دقق الملف من قبل شعبة ضمان الجودة والأداء الجامعي

اسم مسؤول شعبة ضمان الجودة والأداء الجامعي: م. م. ساره كريم ابراهيم

التاريخ: 3/4/2026

التوقيع:

جامعة الحلة كلية الادارة والاقتصاد
UNIVERSITY OF HILLA
قسم المحاسبة

مصادقة السيد العميد

أ. د. حسين ديكان درويش

Course Description Form

1. Course name	
Management AccountingE 2	
2. Course code	
HACC742020	
3. Chapter/Year	
Chapter Two – 2026	
4. Date of preparation of this description	
2026/2/1	
5. Available attendance forms	
My presence	
6. Number of study hours (total) / Number of units (total)	
3/3	
7. Name of the course administrator (if more than one name is mentioned)	
:the name : Dr. Ali Hussein Al-Shafei Emailalialshafei73@gmail.com	
8. Course objectives	
• Understanding Organizational Processes: Providing a deep understanding of organizational structures and business activities in .organizations • Providing information: Providing accurate and understandable information to management for strategic .and tactical decision making • Performance Improvement: Help improve organizational performance .and achieve company goals	Subject objectives

• Cost Analysis: Understand, estimate and improve costs management to .reduce costs and increase efficiency • Management Direction: Assist management in directing activities and operations towards achieving specified .objectives • Strategy Development: Contribute to ,the development of business strategies .growth and expansion • :Improving the quality of decisions Providing leaders with the data and information they need to make better .decisions • Promote transparency and accountability: Providing accurate financial information contributes to promoting transparency and .accountability • Achieving competitive excellence: helping the organization achieve a competitive advantage in the .market	

9.	Teaching and learning strategies
• Interactive Learning: Encourage students to participate in class discussions and interactive workshops where they can discuss concepts and apply them to real-.world scenarios • Use of case studies: Introducing case studies that address real-life management and financial challenges faced by management accountants, helping students .understand how to apply theoretical knowledge in the workplace	Strategy

• Simulation: Employing simulation software and tools that allow students to .simulate accounting processes and make decisions based on financial data • Group Projects: Promote collaboration among students through projects that require analysis of financial data and preparation of reports that support .management decisions • Task-based learning: Assigning students tasks that require analyzing .management problems and proposing solutions based on financial analysis • Outcome-based learning: setting clear goals for what students should achieve at the end of each learning unit, helping them focus and achieve the desired .outcomes • Practical tests: Conduct tests that require students to apply theoretical knowledge in practical scenarios to ensure their understanding and ability to use .the information effectively • Integrating Technology: Using technological tools and advanced accounting software to help students learn how to handle and analyze financial data .efficiently • ,Continuous feedback: Providing ongoing feedback on student performance allowing for continuous improvements and adjustment of learning and teaching .methods as needed • Developing critical and analytical skills: Focus on developing the ability to analyze critically and think strategically, which are vital skills for the management .accountant	

10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Discussion and oral and written examinations	Presentation and discussion	**Operating budget**		5	**1**
Discussion and oral and written examinations	Presentation and discussion	**- Sales budget - Production budget Inventory budget**		5	**2**

Discussion and oral and written examinations	Presentation and discussion	**Marketing budget**		5	**3**
Discussion and oral and written examinations	Presentation and discussion	**Administrative budget**		5	**4**
Discussion and oral and written examinations	Presentation and discussion	**income statement balance**		5	**5**
Discussion and oral and written examinations	Presentation and discussion	**Balance sheet**		5	**6**
Discussion and oral and written examinations	Presentation and discussion	**Capital budgeting**		5	**7**
Discussion and oral and written examinations	Presentation and discussion	**Evaluation of investment projects**		5	**8**
Discussion and oral and written examinations	Presentation and discussion	**studies on capital budgeting**		5	**9**
Discussion and oral and written examinations	Presentation and discussion	**Risks and returns**		5	**10**
Discussion and oral and written examinations	Presentation and discussion	**Case Studies on Capital Budgeting**		5	**11**
Discussion and oral and written examinations	Presentation and discussion	**Responsibility accounting**		5	**12**
Discussion and oral and written examinations	Presentation and discussion	**Responsibility accounting objectives**		5	**13**
Discussion and oral and written examinations	Presentation and discussion	**Responsibility accounting components**		5	**14**
Discussion and oral and written examinations	Presentation and discussion	**Application to Responsibility Accounting**		5	**15**

11. Course Evaluation

.The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams

12. Learning and teaching resources	
	Required Textbooks 1. Blocher, Edward J. Stout, David E. Juras, Paul E. Smith, Steven D (2019) Cost Management A Strategic Emphasis, Eighth Edition
	1. Main References 1. Datar, Srikant M. & Rajan, Madhav V. (2021) Horngren's Cost Accounting: A managerial emphasis, Seventeenth Edition Global Edition, © Pearson Education Limited 2021 2. . Hilton, Ronald W. & Platt, David E. (2020) Managerial Accounting: Creating Value in a Dynamic Business Environment, Twelfth Edition, Published by McGraw-Hill Education, 2 Penn Plaza, New York, NY 10121. Copyright © 2020 by McGraw-Hill.
	Recommended supporting books and references (financial reports)
	Electronic references , websites (company (websites