Ministry Of Higher Education and Scientific Research

AL- Mustansrya University

College of Administration and Economic

Dep. Of Accounting

Higher Studies

**Course Title:** Management Accounting = Master Program

**Semester:** 2nd (2018 – 2019)

**Lecturer:** Ass. Prof. Dr.selma Mansur Saad

**Part One: Traditional Management Accounting**

1- Introduction to Management Accounting.

2- Cost Behavior, Cost – Volume – Profit Analysis.

3- Decision Making and Relevant Information.

4- Master Budget.

5- Capital Budgeting.

6- Responsibility Accounting and Performance Evaluation.

7- Examination.

**Part Two: Strategic Management Accounting**

8- Strategic Management Accounting, Strategic Analysis.

9- Activity Based Costing (ABC)

Activity Based Management (ABM)

Activity Based Budgeting (ABB)

Time Driven – Activity Based Costing (TD-ABC)

10- Concept, importance of Balanced Scorecard and its rule in strategic

11- performance evaluation.

12- Total Quality Management.

13- Value Chain and Supply Chain.

14- Target Cost, Target Price, Value Engineering.

15- Bench marking.

16- Reengineering.

17- Throughput Accounting.

18- Research Discussion

19- Examination.

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| **Requirement and Student Evaluation Mark** | **Requirement** |
| **6** | **Exam 1** |
| **6** | **Exam 2** |
| **6** | **Research** |
| **5** | **Periodicals** |
| **4** | **Papers** |
| **3** | **Discussion** |
| **30** | |
| **70** | **Final Exam** |
| **100** | |