|  |  |
| --- | --- |
| **College**  | **College of Business and Economics** |
| **Department** | **Accounting Information Systems**  |
| **Program** | **Accounting Information Systems** |
| **Course Title** | **Managerial Accounting** | **Course No:** | **14130309** |
| **Year** | **Third** | **Semester:** | **first** |
| **Prerequisite(s)** | **Cost accounting** |
| **Instructor** | Osama Khader |
| **Instructor's e-mail** | o.khader@ptuk.edu.ps |
| **Office Hours** | Sun-Tue-Thu 9:00-10:00Mon-Wed 2:00-3:00 |
| **Class Time** | Mon-Wed 12:30-2:00 | **Class Room:** | A-125 |
| **Course description** | This course builds on the knowledge acquired in cost accounting. The first part of the course presents alternative methods of preparing managerial accounting information, and the remainder of the course examines how these methods are used by companies in planning and budgeting, measuring and managing profitability, pricing of goods, and performance of employees and responsibility centers. Managerial accounting is a company's internal language, and is used for decision-making, production management, product design and pricing and for motivating and evaluating employees. Managerial accounting focuses on the determination, development, and uses of internal accounting information needed by management to satisfy customers while continuously controlling and containing costs. The course is designed to benefit all students who will be future users of accounting information. Unless students understand managerial accounting, they cannot have a thorough understanding of a company's internal operations. What students learn in this course will help them understand the operations of future employer (and enable students to be more successful at job), and help students understand other companies they encounter in their role as competitor, consultant, or investor.  |
| **Course Intended Learning Outcomes (CILOs)** | 1- Appreciate the importance of the role played by the management accounting in the industrial, service, commercial, non-profit and governmental organizations.2. Recognize the concepts of management accounting, tools and techniques related to the processing, processing and use of accounting information for planning, control and decision-making purposes.3. Understand the importance of the inclusion of financial and other non-financial statements and information in management accounting reports.4. Understand how to design and use management accounting for oversight of organizational behavior in general.5. To assess the behavioral and ethical factors facing management accounting.6. Developing and enhancing analytical and interpretive skills and the ability to communicate effectively and creative thinking skills in the field of management accounting.7- Ability to prepare estimated budgets using management and supervisory tools.8 - Use of transfer rates to achieve the maximum possible benefit increase the profitability of the facility. |
| **Textbook(s)** |  Managerial Accounting 9thEdition byHilton Pait |
| **Other required material (References):** |  |
| **Other Resources used (e.g. e-learning, field visits, periodicals, software, etc. )** |  |

**Academic Quality Assurance Department**

**Course Syllabus Form**

|  |
| --- |
| **Course Teaching Methods** |
| **Teaching Method** | **CILOs** |
|  |  |
|  |  |
|  |  |
|  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **Assessment Type** | **Details/Explanation of assessment in relation to CILOs** | **Weight** | **Date(s)** |
| **First Exam**  |  | 35% |  |
| **Second Exam**  |  | 45% |  |
| **Assignments** |  | 20%  |  |
| **Total** |  | 100% |  |

|  |
| --- |
| **Course Intended Learning Outcomes (CILOs)** |
| **CILOs** | **Mapping to Program ILOs** |
| **On successful completion of the course, students will be able to:** | **a** | **b** | **c** | **d** | **e** | **f** | **g** | **h** | **I** | **j** |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |

|  |
| --- |
| **Course Weekly Breakdown** |
| **Week** | **Date** | **Topics Covered** | **CILOs** | **Lab Activities** | **Assessment** |
| 1+2 |  | Ch1+2 – introduction to cost terms and purpose  |  |  |  |
| 3+4 |  | Ch3-cost volume profit analysis |  |  |  |
| 5+6+7 |  | Ch6-Master Budget and responsibility accounting  |  |  |  |
| 8+9 |  | Ch7- Flexible budget for direct costs variance |  |  |  |
| 10+11 |  | Ch8- Flexible budget for overhead cost variances  |  |  |  |
| 12+13 |  | Ch11-decision making and relevant information  |  |  |  |
| 14+15 |  | Ch21-capital budgeting and cost analysis |  |  |  |
| .... |  |  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **Prepared by:** | **Osama Khader** | **Signature**  |  |
| **Head of Department**  | **Dr.Husni Shanak** | **Signature** |  |
| **Date**  |  |