

PALESTINE POLYTECHNIC UNIVERSITY
College of Administrative Sciences & Informatics
Department of Economics & Financial Sciences

Course Syllabus ----- Managerial accounting

Credit hours	3
Computer number	
Course number	
Prerequisites	Cost accounting 1
Semester	

TIME and LOCATION:

Section 1			
------------------	--	--	--

Instructor: Dr. Iqbal Al Sharif

Office Hours Time:

Cost Accounting-A managerial Emphasis, 2015, 15 th edition, Charles T. Horngren, Srikant M. Datar, and Madhav V. Rajan. Published by Pearson / Prentice Hall. Website: Website: <u>www.prenhall.com</u>
--

REFERENCES:

There is a lot of references in the university library

ADDITIONAL MATERIALS or EQUIPMENT NEEDED FOR THE COURSE:

calculators is needed in the class all the times

SUPPLEMENTARY MATERIALS:

- Take notes in the class
- Don't forget other resources in the library
- **Online resources:** visit the website of the text book & other resources
- Solve the problems in the text book, in the resources, & on the website as much as you can

COURSE DESCRIPTION:

This course is the applications of cost accounting course and related techniques to help manager make better decision. Emphasis is placed on the control and analysis and use of Accounting data. Topics include: CVP analysis. Preparing budgets and variance analysis, responsibility accounting, pricing decisions, relevant information concept, balanced scorecard, and customer profitability

INTENDED LEARNING OUTCOMES:

On successful completion of this course, students will be able to:

1. Analyze the relationship between cost items, volume of production, and profit to make better operational and investment decisions.
2. Prepare the master budget, determine the responsibility centers, and manage costs.
3. Analyze the different cost items variances and make better Management Control
4. Differentiate between relevant and irrelevant information for Decision Making
5. Prepare and analyze the capital budget
6. Measure and analyze the performance of the business units
7. Define and implement the strategy and the balanced scorecard and the relationship between them.

Course Outline and Calendar:

Topic	Module Title	Hours
Module 1	The manager and management accounting	
Module 2	An Introduction to Cost Terms and Purposes	
Module 3	Cost-Volume-Profit Analysis	
Module 4	Master Budget and Responsibility Accounting	
Module 5	Flexible Budgets, Direct Cost Variances, and Management Control Flexible Budgets, Overhead Cost Variances, and Management Control	
Module 6	Decision Making and Relevant Information	

COURSE POLICIES:

✓ **Class attendance:**

- Regular attendance is required at all class
- you must be in the class before the instructor

✓ **Make-up policy :**

- the make-up exam will be more complex
- you must have the text book each class

✓ **Scholastic Dishonesty Policy**

Scholastic Dishonesty will not be tolerated & will be prosecuted to the fullest extent you are expected to have read & understood this issue published by the registrar's office for information about procedures & about what constitutes Scholastic Dishonesty

TEACHING METHODS:

Lectures

Assignments

ASSESSMENT MEASURES AND GRADING SYSTEM:

Written exams

Assignments & quizzes

Case studies

Projects

Grading system

Midterm exam	
Assignments & Quizzes	
Case studies	
Projects	
Final Exam	
Total	100%

With my best wishes