

## Description of the module:

This module introduces managerial accounting concepts and its role in organizational decision-making, distinguishing it from financial accounting. It emphasizes the alignment of strategic objectives with financial practices, covering planning, budgeting, and performance measurement techniques. Students will also learn the five-step decision-making process for effective planning and control.

Module no.1	Module Objective1	Online Module content	Evaluation method (online):	Target group
<b>The manager and management accounting</b>  <b>Proportion F2F and distance</b> <input type="radio"/> 30% distance <input type="radio"/> 70% F2F	<b>Module Objective1</b>  Introduce the concept of managerial accounting and its purpose in decision-making.	<b>Online Module content</b> <ol style="list-style-type: none"> <li>examples of financial and nonfinancial information that managers might use in decision-making</li> <li>comparing and contrasting financial and managerial accounting.</li> <li>five-steps decision-making process in planning and control.</li> </ol>	<b>Evaluation method (online):</b> <ol style="list-style-type: none"> <li>Quiz: Multiple-choice quizzes</li> <li>Case studies</li> </ol>	The course will mainly target business administration and economics students. With a focus on accounting specialization students.
	<b>Module Objective 2</b>  Differentiate between financial and managerial accounting.	<b>Online Module content</b> <ol style="list-style-type: none"> <li>examples of financial and nonfinancial information that managers might use in decision-making</li> <li>comparing and contrasting financial and managerial accounting.</li> <li>five-steps decision-making process in planning and control.</li> </ol> <p><b>Ass.</b> (Activity) create a Venn diagram comparing and contrasting financial and managerial accounting.</p>		However, students from other programs who are interested in accounting could also be targeted.
	<b>Module Objective3</b>  Explain how strategy and management accounting are interconnected.	<b>F2F Module content</b> <ol style="list-style-type: none"> <li>how strategy and management accounting are interconnected.</li> <li>the importance of planning and control in management accounting.</li> </ol>	<b>Evaluation method (F2F)</b> <ol style="list-style-type: none"> <li>Quizzes and Exams:</li> <li>Case Studies</li> <li>Class Activities</li> </ol>	The course will focus on students who are in their 3rd year
	<b>Module Objective 4</b>  Explore the importance of planning and control in management accounting.	<b>Discussion:</b> (Activity) Identify examples of financial and nonfinancial information that managers might use in decision-making.  <b>Ass.</b> In small groups, have students discuss a scenario where strategic cost management could benefit a company.		
	<b>Module Objective 5</b>  Discuss the five-steps decision-making process in planning and control.			
<b>Needs</b> <ul style="list-style-type: none"> <li>Educational Platforms</li> <li>Internet accessibility</li> <li>Book and summaries.</li> </ul> Technical support for instructors and students	<b>ILO's</b> Students will be able to: <ol style="list-style-type: none"> <li>Explain the concept of managerial accounting and the purpose of managerial accounting in decision-making processes.</li> <li>Identify and describe the key differences in the roles and purposes of financial and managerial accounting.</li> <li>Analyze the relationship between strategic planning and management accounting practices.</li> <li>Describe the significance of planning and control within the context of management accounting.</li> <li>Apply the five-step decision-making process to case studies and real-world business scenarios.</li> </ol>			