

**Description of the module:**

This module delves into cost-volume-profit (CVP) analysis, teaching students to determine breakeven points and target operating income levels. It covers the impact of income taxes on CVP analysis and its application in managerial decision-making. Additionally, students will learn how managers use sensitivity analysis to address uncertainty.

<b>Module no.3</b>  <b>Introduction to cost terms and preposes</b>  <b>Proportion F2F and distance</b> <ul style="list-style-type: none"><li>○ 30% distance</li><li>○ 70% F2F</li></ul> <b>Group size</b>  Small: (up to 30 students)	<b>Module Objective1</b>  Explain the features of cost-volume-profit (CVP) analysis.	<b>Online Module content</b>  1. Introduction to (CVP) analysis 2. How to calculate Breakeven point 3. Exercises and problems solving <b>Ass:</b> Quizzes	<b>Evaluation method (online):</b> 1. Quiz: Multiple-choice quizzes to test understanding of CVP analysis 2. Case study analyses can use CVP analysis in decision making.	<b>Target group</b>  The course will mainly target business administration and economics students. With a focus on accounting specialization students. However, students from other programs who are interested in accounting could also be targeted. The course will focus on students who are in their 3rd year
	<b>Module Objective 2</b> Determine the breakeven point and output level needed to achieve a target operating income.			
	<b>Module Objective3</b> Describe how income taxes affect CVP analysis.	<b>F2F Module content</b> 1. Examples of the tax effect on CVP analysis <b>Discussion</b> how managers use CVP analysis in decision making Examples of sensitivity analysis <b>Ass.</b> Quizzes and written exams	<b>Evaluation method (F to F)</b> <b>1- Quizzes and Exams:</b> <ul style="list-style-type: none"><li>• In-class quizzes</li><li>• Comprehensive exams with practical and theoretical questions.</li></ul> Smal project: (group work) Students are asked to collect data from a company and analyze the cost-volume-profit relationship based on the collected data.	
	<b>Module Objective 4</b> Explain how managers use CVP analysis in decision making.			
	<b>Module Objective 5</b> Illustrate how managers use sensitivity analysis to cope with uncertainty.			
<b>Needs</b>  <ul style="list-style-type: none"><li>• Educational Platforms</li><li>• Internet accessibility</li><li>• Book and summaries.</li><li>• Technical support for instructors and students</li></ul>		<b>ILO's</b> The student will be able to:  <ul style="list-style-type: none"><li>1. Define the components of CVP analysis and illustrate the relationship between cost, volume and profit.</li><li>2. Calculate the breakeven point using CVP formulas and analyze the required output level for specific profit targets.</li><li>3. Adjust CVP calculations to account for tax implications.</li><li>4. Apply CVP analysis to real-world business decisions and Evaluate scenarios using CVP to optimize decision-making.</li><li>5. Use sensitivity analysis to assess the impact of changes in assumptions on CVP</li></ul>		