

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.

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

