



Course Specifications

Course Title:	Principles of Cost and Management Accounting
Course Code:	ACCT 1221
Program:	Bachelor in Accounting
Department:	Accounting (ACCT)
College:	College of Business Administration
Institution:	Dar Al Uloom University

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A. Course Identification

1. Credit hours: 3 Hours
2. Course type
a. University <input type="checkbox"/> College <input checked="" type="checkbox"/> Department <input type="checkbox"/> Others <input type="checkbox"/>
b. Required <input checked="" type="checkbox"/> Elective <input type="checkbox"/>
3. Level/year at which this course is offered: Fourth Level / Second Year
4. Pre-requisites for this course (if any): ACCT 1211, MATH1121, ENGL1121, ENGL1122, ENGL1123
5. Co-requisites for this course (if any): NIL

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

1. Course Description

The course introduces the basic concepts of cost and management accounting through a focus on the role played by cost and management accounting information in the business environment. Its main objective is to provide students with an understanding and ability to apply the simple techniques of cost and management accounting that will be used in planning and decision making for business situations. This course also covers cost concepts such as; cost classification, materials, labor and overhead costs, job and process costing ... The later part covers basics of managerial accounting concepts such as Cost – Volume – Profit analysis, budgetary planning and analysis of financial statements.

2. Course Main Objective

1. Familiarize the students with the various concepts of costs, and their use in planning and decision making for business situations.
2. Understand and apply techniques of cost and management accounting.
3. Apply CVP analysis, budgetary planning and analysis of financial statements.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Define fundamental concepts of Cost and Management Accounting.	K1
1.2	Outline the cost concepts and classifications, understand the relationship between Cost, Volume and Profit, and determine the main governing factors in preparing budgets.	K2
2	Skills	
2.1	Identify the main classes of cost; calculate business costs and prepare Cost Statements for manufacturing and trade business.	S1
2.2	Analyze the CVP and Budgeting operations.	S2
3	Values	
3.1	Demonstrate ability to work in group projects and assignments.	V 1
3.2	Ensure the adoption of ethical considerations and integrity in the execution of group work and in other assessment processes.	V 3

C. Course Content

No	List of Topics	Contact Hours
1	Basics and objectives of Cost and Management Accounting	6
2	Cost classifications	6
3	Job Order Costing	6
4	Process Costing	6
5	Cost – Volume – Profit analysis	6
6	Budgeting	9
7	Financial Statement Analysis	6
Total		45

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Define fundamental concepts of Cost and Management Accounting.	Direct Indirect	Quizzes Exams Homework
1.2	Outline the cost concepts and classifications, understand the relationship between Cost, Volume and Profit, and determine the main governing factors in preparing budgets.		
2.0	Skills		
2.1	Identify the main classes of cost; calculate business costs and prepare Cost Statements for manufacturing and trade business.	Direct Indirect	Quizzes Exams Homework
2.2	Analyze the CVP and Budgeting operations.		
3.0	Values		
3.1	Demonstrate ability to work in group projects and assignments.	Interactive	Homework Quizzes Exams
3.2	Ensure the adoption of ethical considerations and integrity in the execution of group work and in other assessment processes.		

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Quiz	Continuous	10%
2	Home works /Assessments /Projects	Continuous	20%
3	Midterm Exam	9	30%
4	Final Exam	16	40%

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice:

1. Eight Office hours weekly can be booked through the students' SIS account.
2. Online discussion through the LMS forums and instant messaging.
3. Instructor email available in the course syllabus.
4. Occasional mobile calls or SMS for urgent messages.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Warren/Reeve/Duchac, 2018, Accounting, 27 th Edition, ISBN10: 1-337-66799-4 ISBN13: 978-1-337-66799-9
Essential References Materials	<ul style="list-style-type: none"> • Wild, J.J, Larson, K.D., and Chiappetta, B. (2015). <i>Fundamental Accounting Principles</i>. McGraw-Hill/Irwin (22nd Edition). ISBN-13: 978-0077862275. ISBN-10: 0077862279 • Weygandt, Kimmel, Kieso. (2015). <i>Accounting Principles</i>, Wiley. 12th Edition ISBN-13: 978-1118875056. ISBN-10: 1118875052
Electronic Materials	<ul style="list-style-type: none"> • Documents from the Saudi Electronic Library and various websites. • Study materials available through online resources (Cengage, McGraw Hill ...)
Other Learning Materials	MS Excel Software

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classroom.
Technology Resources (AV, data show, Smart Board, software, etc.)	Data show + smart boards.
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	Internet access point.

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
End of semester Course Evaluation.	Students	Surveys
Effectiveness of teaching and assessment.	Peer reviewer, HoD, Students	Surveys, visits
Course learning outcomes assessment.	Students, faculty Staff, HoD, independent reviewers	Surveys, interviews, visits, independent reviewers
Quality of learning resources.	Students, graduates, faculty Staff.	Surveys

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	ACCT Department Council - COB
Reference No.	2
Date	12/2/2022

