



Course Specifications

Course Title:	Managerial Accounting
Course Code:	ACCT 1322
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:
2. Course type
a. University <input type="checkbox"/> College <input type="checkbox"/> Department <input checked="" 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: Sixth Level /Third Year
4. Pre-requisites for this course (if any): ACCT1221
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

<p>1. Course Description</p> <p>This course enables students to develop the ability to collect, analyze, and communicate quantitative and non-quantitative information to assist management in making more effective planning and control decisions. The course examines framework, applications and procedures required in managerial accounting. Topics include behavior and classification of costs, CVP analysis, decision making regarding relevant cost and revenue, decentralization, transfer pricing, performance control, evaluation, budgetary planning and controls.</p>
<p>2. Course Main Objective</p> <p>The course is designed to give the student the ability to select and apply appropriate management accounting techniques for the preparation of management accounting information for decision making, planning and control. The usefulness of these techniques to the modern business environment is critically examined.</p>

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Understand the concepts and principles underlying the managerial accounting procedures and methods.	K 1
1.2	Demonstrate an advanced knowledge of the theory and practice of management accounting.	K 2
1.3	Demonstrate understanding of the roles, responsibilities and ethical considerations of management accountants within an organization.	K 2
2	Skills	
2.1	Apply basic cost concepts to develop costing systems that will determine the cost of a company's products or services.	S 1
2.2	Perform a variety of financial and non-financial calculations to prepare schedules, statements and reports used in management accounting.	S 1
2.3	Extract, interpret and utilize relevant information from accounting records, reports or statements, in planning and controlling purposes.	S 2
2.4	Apply management accounting concepts and techniques to make wise choices between competing alternatives.	S 3
3	Values	
3.1	Show self-study skills and ensure adoption of ethical considerations in preparing and reporting accounting information.	V 1
3.2	Illustrate team spirit and ability to work in group projects and assignments.	V 3

C. Course Content

No	List of Topics	Contact Hours
1	Managerial Accounting Concepts and Principles	6
2	Cost and Cost Behaviour	9
3	Cost-Volume-Profit Relationships	6
4	Decision making and Relevant information	6
5	Budgeting, Budgets, and Budgetary Control	9
6	Performance control and Evaluation	9
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	Understand the concepts and principles underlying the managerial accounting procedures and methods.	Direct Indirect	Quizzes Exams Assignments
1.2	Demonstrate an advanced knowledge of the theory and practice of management accounting.		
1.3	Demonstrate understanding of the roles, responsibilities and ethical considerations of management accountants within an organization.		
2.0	Skills		
2.1	Apply basic cost concepts to develop costing systems that will determine the cost of a company's products or services.	Direct Indirect	Quizzes Exams Assignments
2.2	Perform a variety of financial and non-financial calculations in order to prepare schedules, statements and reports used in management accounting.		
2.3	Extract, interpret and utilize relevant information from accounting records, reports or statements, in planning and controlling purposes.		
2.4	Apply management accounting concepts and techniques in order to make wise choices between competing alternatives.		
3.0	Values		
3.1	Show self-study skills and ensure adoption of ethical considerations in preparing and reporting accounting information.	Interactive	HomeWorks Group work Project
3.2	Illustrate team spirit and ability to work in group projects and assignments.		

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Quiz	4 & 12	10 %
2	HomeWorks / Assignments / Projects	6 & 10	10 %
3	Attendance and Participation		10 %
4	Mid term	8	30 %
5	Final Exam	15	40 %
Total			100 %

*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	Horn gren, C.T., Datar, S.M., Rajan, M.V. (2021). Cost Accounting: A Managerial Emphasis. 16th Edition. Pearson.
Essential References Materials	https://www.journals.elsevier.com/management-accounting-research https://www.sciencedirect.com/journal/management-accounting-research Research papers from Journals Articles from Magazines Financial Reports
Electronic Materials	Materials available through online resources (McGraw Hill, Cengage ...)
Other Learning Materials	MS office tools

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
Effectiveness of teaching and assessment.	Peer reviewer	Direct assessment Classroom observation Indirect assessment Course Evaluation Survey
Achievement of course learning outcomes assessment.	Faculty members	Direct assessment Academic assessment (ILO) Rubrics assessment Indirect assessment Course Evaluation Survey
Quality of learning resources	Students	Indirect assessment Course Evaluation Survey

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	12/02/2022

