



Course Specifications

Course Title:	Principles of Cost and Management Accounting
Course Code:	ACCT 1221
Program:	Accounting
Department:	Accounting
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
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	Correspondence		
5	Other		

7. Actual Learning Hours (based on academic semester)

No	Activity	Learning Hours
Contact Hours		
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45
Other Learning Hours*		
1	Study	1
2	Assignments	1
3	Library	
4	Projects/Research Essays/Theses	2
5	Others (specify)	
	Total	4

* The length of time that a learner takes to complete learning activities that lead to achievement of course learning outcomes, such as study time, homework assignments, projects, preparing presentations, library times

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, elements of direct and indirect costs, costs of materials, labor and overhead costs, cost theory & cost estimation. The later part covers basics of managerial accounting concepts such as analysis of financial statements, cost – volume – profit analysis and budgetary planning.

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 analysis of financial statements; cost – volume – profit analysis and budgetary planning.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge	
1.1	Define fundamental concepts of Cost and Management Accounting.	K.1.
1.2	Outline the cost concepts of materials, labor and overheads and the various classifications of cost elements.	K.3.
1.3	Describe the basic principles of cost theories.	K.2.
1.4	Understand the relationship between Cost, Volume and Profit, and determine the main governing factors in preparing budgets.	K.4.
2	Skills	
2.1	Recognize the main classes of cost.	S.1.
2.2	Analyze the CVP and Budgeting operations.	S.2.
2.3	Identify the nature of cost elements; calculate business costs (Cost of material, labor and overheads; Cost of goods sold) and prepare Cost Statements for manufacturing and trade business.	S.3.
3	Competence	
3.1	Demonstrate interpersonal, team and leadership skills in managerial accounting and budgeting.	C.1.
3.2	Demonstrate numerical excellence in solving problems and in use of accounting data sources.	C.4.
3.3	Demonstrate written and oral communication skills appropriate for managerial accounting.	C.5.

C. Course Content

No	List of Topics	Contact Hours
1	Basics and objectives of Cost and management Accounting	6
2	Cost classification and estimation	6
3	Basic of Direct and Indirect cost - material, labor and overheads cost	6
4	Cost Theories	6
5	Cost – volume – profit analysis	6
6	Basic Budgetary planning and control system	9
7	Basic of 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		
1.1	Define fundamental concepts of Cost and Management Accounting.	Direct Indirect	Quizzes Exams Homework
1.2	Outline the cost concepts of materials, labor and overheads and the various classifications of cost elements.		
1.3	Describe the basic principles of cost theories.		
1.4	Understand the relationship between Cost, Volume and Profit, and determine the main governing factors in preparing budgets.		
2.0	Skills		
2.1	Recognize the main classes of cost.	Direct Indirect	Quizzes Exams Homework
2.2	Analyze the CVP and Budgeting operations.		
2.3	Identify the nature of cost elements; calculate business costs (Cost of material, labor and overheads; Cost of goods sold) and prepare Cost Statements for manufacturing and trade business.		
3.0	Competence		
3.1	Demonstrate interpersonal, team and leadership skills in managerial accounting and budgeting.	Interactive	Homework
3.2	Demonstrate numerical excellence in solving problems and in use of accounting data sources.		
3.3	Demonstrate written and oral communication skills appropriate for managerial accounting.		

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	Mid term	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	- مبادئ التكاليف والمحاسبة الادارية، وابل بن علي الوابل، الطبعة 13، 2012 دار وابل للنشر - محاسبة التكاليف، محمد ابو نصار، الطبعة الثالثة، 2013
Essential References Materials	- Warren/Reeve/Duchac, 2018, Accounting, 27th Edition, ISBN10: 1-337-66799-4 ISBN13: 978-1-337-66799-9 - 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	- Documents from the Saudi Electronic Library and various websites. - Study materials are available through online resources available from the publisher www.cengage.com
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.	<ul style="list-style-type: none">• Students	<ul style="list-style-type: none">• Indirect
Effectiveness of teaching and assessment.	<ul style="list-style-type: none">• Peer reviewer	<ul style="list-style-type: none">• Indirect
Course learning outcomes assessment.	<ul style="list-style-type: none">• Faculty members	<ul style="list-style-type: none">• Direct
Quality of learning resources	<ul style="list-style-type: none">• Students	<ul style="list-style-type: none">• Indirect

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.	
Date	18/08/2019