



Course Specifications (Postgraduate Degree)

Course Title:	Managerial Accounting
Course Code:	ACCT512
Program:	Master of Business Administration - MBA
Department:	
College:	College of Business Administration - COB
Institution:	Dar Al Uloom University

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A. Course Identification

1. Credit hours:	3
2. Course type	
<input checked="" type="checkbox"/> Required	<input type="checkbox"/> Elective
3. Level/year at which this course is offered:	Level 2 / Year 1
4. Pre-requisites for this course (if any): All Level 1 Courses	
5. Co-requisites for this course (if any): Not Applicable	

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45	100%
2	Blended	Not Applicable	Not Applicable
3	E-learning		
4	Distance learning		
5	Other		

7. Actual Learning Hours (based on academic semester)

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

B. Course Objectives and Learning Outcomes

1. Course Description

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.

2. Course Main Objective

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.

3. Course Learning Outcomes

Course Learning Outcomes (CLOs)		Aligned PLOs*
1	Knowledge and understanding	
1.1	Demonstrate mastery on the knowledge of impact of management accounting concepts to the functions of planning, control and decision making in business.	K1
1.2	Integrate principles, procedures and methods related to managerial accounting and adapt emerging professional practices in the field.	K2
2	Skills	
2.1	Analyze and evaluate various business decisions using relevant costing and benefits management accounting techniques.	S1
2.2	Evaluate relevant information and recommend the best practice tools and methods in management accounting to different organizational settings.	S3
3	Values	
3.1	Show accountability for their own learning and scientific work by being independent and self-directed learners.	V3

* Program Learning Outcomes

C. Course Content

No	List of Topics	Contact Hours
1	Managerial Accounting Concepts and Principles	06
2	Cost and Cost Behaviour	09
3	Cost-Volume-Profit Relationships	06
4	Decision making and Relevant information	06
5	Budgeting, Budgets, and Budgetary Control	09
6	Performance control and Evaluation	09
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	Demonstrate mastery on the knowledge of impact of management accounting concepts to the functions of planning, control and decision making in business.	<ul style="list-style-type: none"> Lectures In-class Discussions Tutorials 	<ul style="list-style-type: none"> Oral Presentations Quizzes Problem-Solving Exercises Written Examinations
1.2	Integrate principles, procedures and methods related to managerial accounting and adapt emerging professional practices in the field.		
2.0	Skills		
2.1	Analyze and evaluate various business decisions using relevant costing and benefits management accounting techniques.	<ul style="list-style-type: none"> Seminars Use of Self-Study and e-Learning Material 	<ul style="list-style-type: none"> Oral Presentations Problem-Solving Exercises Written Examinations
2.2	Evaluate relevant information and recommend the best practice tools and methods in management accounting to different organizational settings.		
3.0	Values		
3.1	Show accountability for their own learning and scientific work by being independent and self-directed learners.	<ul style="list-style-type: none"> Group Work Self-Directed Study Reflective Written Work Computer Software Application 	<ul style="list-style-type: none"> Project Oral Presentations Written Exams

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Quizzes	5 and 12	20%
2	Project / Presentations	10 / Continuous	10%
3	Midterm Exam	7	30%
4	Final Exam	15	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. Five 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	<ul style="list-style-type: none"> • المحاسبة الإدارية، د. وابل بن علي الوابل، 1426هـ، دار وابل للنشر، الرياض، الإصدار الخامس. • المحاسبة الإدارية المتقدمة، د. أحمد حسين علي، 2000 م، الدار العربية للنشر والتوزيع. <ul style="list-style-type: none"> • <i>Managerial Accounting</i>, Ray Garrison, Eric Noreen, Peter Brewer, 16th edition, McGraw-Hill Education (2018). • <i>Introduction to Management Accounting</i>, Horngren, C., Sundem, G., and Stratton, W. (2013), (16th Edition), Prentice-Hall International.
Essential Reference Materials	<p>Some online sources for books:</p> <p>www.ecampus.com; www.half.com; www.amazon.com; www.bn.com; www.bestbookbuys.com; www.safarix.com; www.fetchbook.info; www.campusi.com</p>
Electronic Materials	<ul style="list-style-type: none"> • Documents from the Saudi Electronic Library and various websites. • Set of managerial reports for some companies in Saudi Arabia. • Research papers from Journals.
Other Learning Materials	MS Excel Software

2. Educational and research Facilities and Equipment 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 Indirect assessment Course Evaluation Survey
Quality of learning resources	Students	Indirect assessment Course Evaluation Survey

Evaluation Areas/Issues (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	COB Postgraduate Council
Reference No.	MOM 1/2020-2021
Date	6/09/2020


