

COURSE DESCRIPTIONS

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| Faculty | Business | | | | |
| Department | Accounting | NQF level | 7 | | |
| Course Title | Managerial Accounting | Code | 301433 | Prerequisite | 301330 |
| Credit Hours | 3 | Theory | 3 | Practical | |
| Course Leader | Dr. . Ali Alrabe | email | aalrabei@jadara.edu.jo | | |
| Lecturers | Dr Haider Baniata | emails | baniata@jadara.edu.jo | | |
| Lecture time | 11.30pm – 13.00 pm Mon, Wend | Classroom | C 213 | Attendance | |
| Semester | Second 2021/2022 | Production | 28/2/2020 | Updated | 17/3/2022 |

Short Description

This course introduces fundamentals of managerial accounting, including an introduction to managerial cost concept, managerial decision models, and budgetary planning. The course is designed to develop the fundamentals of managerial accounting and provide students with a working knowledge of how accounting data are used by management in planning, decision-making and operational control. And additional the critical thinking skills necessary to succeed in business. It is the combination of understanding the techniques and how to apply in the real world that empowers students to make business decisions.

Course Objectives

This course aims to understand how to plan for the financial success by evaluating the following: Planning: determine of company goals to maximize profits and market share through Budgeting. Directing: plan to achieve and implement company goals through Pricing, cost-volume-profit analysis, operating leverage, and incremental analysis.

Learning Outcomes

A. Knowledge - Theoretical Understanding

- a1. Knowledge and understanding of the principles of management accounting, and identify the role managerial accounting.

B. Knowledge - Practical Application

- a2. Understand manufacturing environments and be knowledge able of the various tools to use it from managers to make decisions.

C. Skills - Generic Problem Solving and Analytical Skills

- b1. Apply quantitative skills to support of solve business problems and to hold advantage of business opportunities. and critically analysis s to improve the operations in companies through the applied of management accounting techniques.

D. Skills - Communication, ICT, and Numeracy

- b2. Ability to communicate the results through management accounting tools for managers.

| E. Competence: Autonomy, Responsibility, and Context | |
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| <ul style="list-style-type: none"> c1. Distinguish between relevant and irrelevant information to support making-decisions. | |
| Teaching and Learning Methods | |
| <ul style="list-style-type: none"> Material for this course will be presented using multiple teaching methods: lecture, demonstrations presentations, discussion, inquiry and group work. | |
| Assessment Methods | |
| <ul style="list-style-type: none"> Making an introduction to the lecture, and presenting its objectives before the discussion, and talking briefly about the next lecture at the end of each lecture. Using various teaching strategies in the lectures: direct teaching method, case studies, team work, problem solving, and learning by practice, and brain storming technique. Activating the class participation due to its vital role in developing the lecture, and students who show an effective participation within the lecture would be given special attention in order to be reflexed on their performance. Mid exam 30% Reports, research projects, Quizzes, Home works, Projects 20% Final examination Total 50% Total 100% The student's result is zero if he is absent from the prescribed exams, and no make-up examinations will be. | |

| Course Contents | | | | | |
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| Week | Hours | CLOs | Topics | Teaching & Learning Methods | Assessment Methods |
| .1 | 3 | a1, a2, | Managerial Accounting: <ul style="list-style-type: none"> Managerial Accounting Basics Managerial Cost Concepts Manufacturing Costs in Financial Statements | Lecture, demonstrations presentations, discussion, inquiry and group work. | Individual and group discussion |
| .2 | 3 | a1, a2, | Managerial Accounting: <ul style="list-style-type: none"> Managerial Accounting Basics Managerial Cost Concepts Manufacturing Costs in Financial Statements | Lecture, demonstrations presentations, discussion, inquiry and group work. | Individual and group discussion |
| .3 | 3 | a2 b1, c1 | Cost-Volume-Profit: <ul style="list-style-type: none"> Cost Behavior Analysis Cost Volume Profit Analysis | Lecture, demonstrations presentations, discussion, inquiry and group work. | Individual and group discussion |
| .4 | 3 | a2, b1, c1 | Cost-Volume-Profit: <ul style="list-style-type: none"> Cost Behavior Analysis Cost Volume Profit Analysis | Lecture, demonstrations presentations, discussion, inquiry and group work. | Individual and group discussion |
| .5 | 3 | a2, b2, | Cost-Volume-Profit Analysis: Additional Issues: | Lecture, demonstrations | Individual and group discussion |

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| | | ,c1 | <ul style="list-style-type: none"> - Cost Volume Profit (CVP) Review - Sales Mix | <p>presentations, discussion, inquiry and group work.</p> <p>discussion assignments and quizzes</p> | |
| .7 | 3 | b1,b2,c1 | <p>Incremental Analysis: Decision Making</p> <ul style="list-style-type: none"> - Management's Decision-Making Process - Types of Incremental Analysis: - Accept an Order at a Special Price - Make or Buy - Sell or Process Further - Eliminate a Unprofitable Segment or Product | <p>Lecture, demonstrations presentations, discussion, inquiry and group work.</p> <p>discussion assignments</p> | Individual and group discussion |
| .V | 3 | b1,b2,c1 | <p>Incremental Analysis: Decision Making</p> <ul style="list-style-type: none"> - Management's Decision-Making Process - Types of Incremental Analysis: - Accept an Order at a Special Price - Make or Buy - Sell or Process Further - Eliminate an Unprofitable Segment or Product | <p>Lecture, demonstrations presentations, discussion, inquiry and group work.</p> | Individual and group discussion |
| .Λ | 3 | b1,b2,c1 | <p>Incremental Analysis: Decision Making</p> <ul style="list-style-type: none"> - Management's Decision-Making Process - Types of Incremental Analysis: - Accept an Order | <p>Lecture, demonstrations presentations, discussion, inquiry and group work.</p> | Individual and group discussion, discussion assignments |

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| | | | <ul style="list-style-type: none"> - at a Special Price - Make or Buy - Sell or Process Further - Eliminate an Unprofitable Segment or Product <p style="text-align: center;">Mid Exam</p> | | |
| .٩ | 3 | a1, a2,b1 | Pricing: Pricing Goods for External Sales: <ul style="list-style-type: none"> - Target Costing - Cost Plus Pricing - Variable Cost Pricing | Lecture, demonstrations presentations, discussion, inquiry and group work. | Individual and group discussion assignments and quizzes |
| .١٠ | 3 | a1, a2,b1 | Pricing: Pricing Goods for External Sales: <ul style="list-style-type: none"> - Target Costing - Cost Plus Pricing - Variable Cost Pricing | Lecture, demonstrations presentations, discussion, inquiry and group work. | Individual and group discussion assignments |
| .١١ | 3 | a1, ,b1,b2 ,c1 | Budgetary Planning: <ul style="list-style-type: none"> - Budgeting Basics - Preparing Budgets | Lecture, demonstrations presentations, discussion, inquiry and group work. | Individual and group discussion |
| .١٢ | 3 | a1, ,b1,b2 ,c1 | Budgetary Planning: <ul style="list-style-type: none"> - Budgeting Basics - Preparing Budgets | Lecture, demonstrations presentations, discussion, inquiry and group work. | Individual and group discussion |
| .١٣ | 3 | a1, ,b1,b2 ,c1 | Budgetary Planning: <ul style="list-style-type: none"> - Budgeting Basics - Preparing Budgets | Lecture, demonstrations presentations, discussion, inquiry and group work. | Individual and group discussion assignments and quizzes |
| .١٤ | 3 | b1,b2, ,c1 | Planning for Capital Investments: <ul style="list-style-type: none"> - The Capital Budgeting Evaluation Process | Lecture, demonstrations presentations, discussion, inquiry and group work. | Individual and group discussion |
| .١٥ | 3 | b1,b2, ,c1 | Planning for Capital Investments: <ul style="list-style-type: none"> - The Capital Budgeting Evaluation Process | Lecture, demonstrations presentations, discussion, inquiry and group work. | Individual and group discussion assignments and quizzes |
| .١٦ | 2 | | Final Exam | | |

| Infrastructure | |
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| Textbook | Weygandt, Kimmel, and Kieso. (2015) "Managerial Accounting" , 7th edition, International Student Version, Wiley. |
| References | <ul style="list-style-type: none"> ● Brewer, P. C., Garrison, R. H., & Noreen, E. W. |

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| | <p>(2015). <i>Introduction to managerial accounting</i>. McGraw-Hill Education.</p> <ul style="list-style-type: none"> • Horngren Ch. T, Datar S. M. & Foster G. (2005) <i>Cost Accounting: A Managerial emphasis</i>, Prentice-Hall, USA. |
| Required reading | <ul style="list-style-type: none"> • Students should read the chapters in the text book associated to the syllabus topic as well as videos posted in Microsoft stream. • أبو نصار، محمد. (٢٠١٤) "المحاسبة الإدارية"، دار وائل، عمان - الأردن. |
| Electronic materials | <ul style="list-style-type: none"> • https://accountinginfocus.com/managerial-accounting-2/introduction-managerial-accounting-2/what-is-managerial-accounting/ • https://www.homeworklib.com/questions/1151003/provide-one-specific-real-life-example-of-how • https://www.iedunote.com/management-accounting |
| Other | |

| Course Assessment Plan | | | | | | |
|---|----------------------------|------|----|----|----|----|
| Assessment Method | Grade | CLOs | | | | |
| | | a1 | a2 | b1 | b2 | c1 |
| First(Midterm) | 30 | 10 | 10 | 10 | | |
| Second (if applicable) | - | | | | | |
| Final Exam | 50 | 10 | 10 | 10 | 10 | 10 |
| Coursework | 20 | | | | | |
| C o u r s e w o r k a s s e s s m e n t m e t h o d s | Assignments | 5 | | 5 | | |
| | Case study | | | | | |
| | Discussion and interaction | 5 | 5 | | | |
| | Group work activities | | | | | |
| | Lab tests and assignments | | | | | |
| | Presentations | 5 | | | | 5 |
| | Quizzes | 5 | | | 5 | |
| Total | 100 | 20 | 25 | 25 | 15 | 15 |

Plagiarism

Plagiarism is claiming that someone else's work is your own. The department has a strict policy regarding plagiarism and, if plagiarism is indeed discovered, this policy will be applied. Note that punishments apply also to anyone

assisting another to commit plagiarism (for example by knowingly allowing someone to copy your code).

Plagiarism is different from group work in which a number of individuals share ideas on how to carry out the coursework. You are strongly encouraged to work in small groups, and you will certainly not be penalized for doing so. This means that you may work together on the program. What is important is that you have a full understanding of all aspects of the completed program. In order to allow proper assessment that this is indeed the case, you must adhere strictly to the course work requirements as outlined above and detailed in the coursework problem description. These requirements are in place to encourage individual understanding, facilitate individual assessment, and deter plagiarism.