

### COURSE DESCRIPTIONS

<b>Faculty</b>	School of Business				
<b>Department</b>	<b>Accounting</b>	<b>NQF level</b>	9		
<b>Course Title</b>	Advanced Managerial Accounting	<b>Code</b>	301712	<b>Prerequisite</b>	-
<b>Credit Hours</b>	3	<b>Theory</b>	3	<b>Practical</b>	-
<b>Course Leader</b>	Prof. Sanaa Maswadeh	<b>email</b>	<a href="mailto:sanaam@Jadara.edu.jo">sanaam@Jadara.edu.jo</a>		
<b>Lecturers</b>	Prof. Sanaa Maswadeh	<b>Emails</b>	<a href="mailto:sanaam@Jadara.edu.jo">sanaam@Jadara.edu.jo</a>		
<b>Lecture time</b>	9-12 Saturday	<b>Classroom</b>	Online	<b>Attendance</b>	401 D
<b>Semester</b>	First semester 2021/2022	<b>Production</b>	2006	<b>Updated</b>	16/10/2021

#### Short Description

This course includes necessary information for the purpose of short and long-term decisions through budgeting, comparing investment projects, planning and controlling , decentralization of management and responsibility accounting, and performance evaluation

#### Course Objectives

The aims of the course are to:

1. Study the concepts of managerial accounting in greater depth together with detailed analysis of the underlying reasons for their use.
2. Show students, through discussion, illustrations and assignment materials, the wide application of managerial accounting principles to business and economic problems-.In addition to illustrating the role of managerial accounting in the decision making process. Moreover, the course discusses and illustrates some of the techniques that are used in profile planning.
3. Encouraging students to formulate their own individual views on the particular applicability of the various techniques in specific circumstances.

#### Learning Outcomes

##### A. Knowledge - Theoretical Understanding

- a1. Identify the role of managerial accounting and its relationship to management functions, and understand manufacturing environments and enable students using the various tools of decision making and selection among alternatives.
- a2. Understanding the income statement contribution and analyzing the relationship between costs, volume and profits.

##### B. Knowledge - Practical Application

- a3. Enhancing students' knowledge regarding profit planning and control systems in addition to the

budget preparation. And assessing and controlling of departments and branches through the application of accounting responsibility.										
<b>C. Skills - Generic Problem Solving and Analytical Skills</b>										
b1. Applying quantitative skills to support problem solving and acquiring the advantages of business opportunities. b2. Applying managerial accounting techniques and tools in forecasting cost and preparing budgets and trade-offs among available alternatives.										
<b>D. Skills - Communication, ICT, and Numeracy</b>										
b3. Using critical analysis to improve the operations in companies through the applied of management accounting techniques, and ability to communicate the results through management accounting tools for managers. and also ability to prepare operational and capital budgets and discussing their contents.										
<b>E. Competence: Autonomy, Responsibility, and Context</b>										
c1. Distinguish between relevant and irrelevant information to support the decision making process. c2. Analyzing cost behavior and its using in predicting costs, and profit planning, in addition to discussing the contents of operating budgets										
<b>Teaching and Learning Methods</b>										
The course is organized to be introduces through one meeting a week, for 3 hours duration each. Each lecture addresses a particular central theme to Managerial Accounting. Several methods will be applied like direct teaching, case studies, participation and group discussion, problem solving, quizzes, brain storming, and role playing. In addition, students will be asked to solve cases related to each chapter learn.										
<b>Assessment Methods</b>										
The evaluation plan and grading will be as follows:										
<table border="0"> <tr> <td>Participation, and assignments</td> <td>10%</td> </tr> <tr> <td>Midterm Exam</td> <td>30%</td> </tr> <tr> <td>Quizzes</td> <td>20%</td> </tr> <tr> <td>Final exam</td> <td>40%</td> </tr> <tr> <td>Total</td> <td>100%</td> </tr> </table>	Participation, and assignments	10%	Midterm Exam	30%	Quizzes	20%	Final exam	40%	Total	100%
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Midterm Exam	30%									
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Final exam	40%									
Total	100%									

Course Contents					
Week	Hours	CLOs	Topics	Teaching & Learning Methods	Assessment Methods
1	3	a1	Chp .2 Cost Accounting Fundamentals an Introduction to Cost Terms and Purposes	direct teaching ,PowerPoint presentations, participation and group discussion, brain storming	Participation and group discussion, and brain storming
2&3	6	a2, a3	Ch.2 Discussion assignments and cases and problems related to Cost Terms and Purposes	direct teaching ,PowerPoint presentations, participation and group discussion, brain storming and role playing	participation and group discussion and assignments
4	3	a2, a3, b2,b3. c1.c2	Ch.3 Cost-Volume-Profit Analysis	direct teaching , PowerPoint presentations, participation and group discussion, brain storming and role playing	Participation and group discussion, and brain storming

5&6	6	a2, a3, b2, c1	Ch.3 Discussion assignments and cases and problems related to Cost-Volume-Profit Analysis	participation and group discussion, problem solving, quizzes, brain storming, and role playing	participation and group discussion assignments and quizzes
7	3	a3, a1, b3	Ch.5 Activity Based Costing	direct teaching, PowerPoint presentations, case studies, participation and group discussion, problem solving, , brain storming, and role playing	Participation and group discussion, and brain storming
8	3	a3, a1 b1, c1	Ch.5 Discussion assignments and cases and problems related to Activity Based Costing	direct teaching , PowerPoint presentations, participation and group discussion	participation and group discussion and assignments
9			Mid term	midterm	Midterm Exam
10	6	a1, b3, c1	Ch.12 Pricing Decisions; Profitability and Cost Management	direct teaching ,PowerPoint presentations, participation and group discussion, brain storming and role playing	Participation and group discussion, and brain storming
11	6	a3,b2	Ch.12 Discussion assignments and cases and problems related to Pricing Decisions	participation and group discussion, problem solving, quizzes, brain storming, and role playing	participation and group discussion assignments and quizzes
12	3	a1, b3, c1	Ch.21 Capital Budgeting: Methods of Investment Analysis	direct teaching ,PowerPoint presentations, participation and group discussion, brain storming and role playing	Participation and group discussion, and brain storming
13	3	A2,b3	Ch.21 Discussion assignments and cases and problems related to Capital Budgeting	direct teaching, case studies, participation and group discussion, problem solving, , brain storming, and role playing	participation and group discussion and assignments
14	3	a3, a1 b1, c1	Ch.6 Master Budget and Responsibility Accounting	direct teaching, case studies, participation and group discussion, problem solving, , brain storming, and role playing	Participation and group discussion, and brain storming
15	3	A2,b3	Ch.6 Discussion assignments and cases and problems related Master Budget and Responsibility Accounting	direct teaching, case studies, participation and group discussion, problem solving, , brain storming, and role playing	participation and group discussion and assignments
16			Final exam		Final exam

### Infrastructure

<b>Textbook</b>	Cost Accounting: A Managerial emphasis, Horngren ,Datar ,Foster, 17th, 2021.
<b>References</b>	1- Ronald w. Hilton and David E. Platt(2017) Managerial Accounting: Creating Value in a Dynamic Business Environment, 11th Edition, Mcgraw-Hill 2- Garrison Ray H., Eric W. Noreen and Peter C Brewer, Managerial Accounting, 15 <sup>th</sup> edition, McGraw-Hill, 2014. 3- Atkinson, A., R. Banker., S. Kaplan., and S. Young, 2004. Managerial Accounting, fourth Edition, Prentice Hall.
<b>Required reading</b>	1- Kaplan, Roberts. S. and Atkinson Anthony A. Advance Management Accounting, Prentice Hall, 1998. 2- Atrill, Peter and McLaney, E. Management accounting for decision Makers, Fourth Edition, London: FT Prentice Hall, 2004.
<b>Electronic materials</b>	<a href="http://accountingpdf.com/">http://accountingpdf.com/</a>

### Course Assessment Plan

Assessment Method	Grade	CLOs				
		A1	A2	B1	C1	
<b>Midterm</b>	30	6	5	9	10	
<b>Final Exam</b>	40	6	12	8	14	
<b>Coursework</b>	30					
<b>Coursework assessment methods</b>	Participation and Assignments	5	1	1	2	1
	Case study	5	1	1	1	2
	Quizes	20	2	3	6	9
<b>Total</b>	100	16	22	26	36	

### 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.