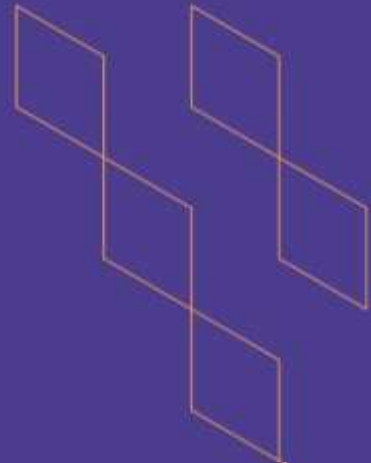




T-104
2022

Course Specification



Course Title:	Principles of managerial Accounting
Course Code:	AC2214
Program:	BA Degree in Business Administration
Department:	Business Administration
College:	College of Business
Institution:	Umm Al-Qura University
Version:	2
Last Revision Date:	28/01/2023



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A. General information about the course:

Course Identification	
1. Credit hours:	4
2. Course type	
a.	University <input type="checkbox"/> College <input type="checkbox"/> Department <input checked="" type="checkbox"/> Track <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: Level 4	
4. Course general Description Accounting information are vital to managers in performing their tasks. The application of accounting ranges from accounting department to other departments, in a business organization as well as non-profit organizations. This course aims to introduce business students to management accounting principles as well as their applications such as break-even analysis, cost allocations, budgeting, etc. The course also aims to impart technical skills such as the use of software like MS-Excel in management accounting.	
5. Pre-requirements for this course (if any): AC1111	
6. Co- requirements for this course (if any):	
7. Course Main Objective(s) The main objective of the course is to demonstrate the application of accounting information in managerial decisions.	

1. Teaching mode (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1.	Traditional classroom	40	100%
2.	E-learning		
3.	Hybrid <ul style="list-style-type: none"> • Traditional classroom • E-learning 		
4.	Distance learning		

2. Contact Hours (based on the academic semester)

No	Activity	Contact Hours
1.	Lectures	40
2.	Laboratory/Studio	



3.	Field	
4.	Tutorial	15
5.	Others (specify)	
Total		55

B. Course Learning Outcomes (CLOs), Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Code of CLOs aligned with program	Teaching Strategies	Assessment Methods
1.0	Knowledge and understanding			
1.1	Understand the role of management accountants in an organization.	K1	Lectures, case studies, numericals	Quizzes, exams
1.2	Understand the basic concepts underlying Lean Production such as TQM, JIT, the Theory of Constraints (TOC), and Six Sigma.	K4	Lectures, case studies, numericals	Quizzes, exams
1.3	Understand how fixed and variable costs behave and how to use them to predict costs.	K3	Lectures, case studies, numericals	Quizzes, exams
2.0	Skills			
2.1	Prepare the cost of goods manufactured schedule, cost of goods sold, and the contribution income statement	S2	Lectures, case studies, numericals	Quizzes, exams
2.2	Explain how direct material and direct labor	S6	Lectures, case studies, numericals	Quizzes, exams

Code	Course Learning Outcomes	Code of CLOs aligned with program	Teaching Strategies	Assessment Methods
	standards are set and compute direct materials and direct labor variances and explain their significance.			
2.3	Compute the return on investment (ROI) and show how changes in sales, expenses, and assets affect an organization's ROI.	S3	Lectures, case studies, numericals	Quizzes, exams
	Distinguish between residual income and EVA and understand the strengths and weaknesses of these methods of measuring management performance.	S1	Lectures, case studies, numericals	Quizzes, exams
	Compute the break-even point and prepare and interpret a cost-volume-profit (CVP) graph.	S3	Lectures, case studies, numericals	Quizzes, exams
3.0	Values, autonomy, and responsibility			
3.1	Understand the importance of upholding ethical standards.	V3	Divide students in groups and change the leadership of groups each period	Group Presentation Assess each group achievements
...				



C. Course Content

No	List of Topics	Contact Hours
1	Introduction to Managerial Accounting	4
2	Building Blocks of Managerial Accounting	4
3	Job Costing	4
4	Activity-Based Costing, Lean Operations, and the Costs of Quality	4
5	Process Costing	4
6	Cost-Volume-Profit Analysis	4
7	Relevant Costs for Short-Term Decisions	4
8	Performance Evaluation	4
9	Statement of Cash Flows	4
10	The Master Budget	4
Total		40



D. Students Assessment Activities

NO	Assessment Activities *	Assessment timing (in week no	Percentage of Total Assessment Score
1	Homework, Group project and presentation	Week:2- 9	25%
2	Class participation and attendance	Week:1-9	5%
3	Mid-Term	Week:5	20%
4	Final	Week: 10	40%
5	Quiz	Week:3-7	10%
6			

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)



E. Learning Resources and Facilities

1. References and Learning Resources

Essential References	Karen W. Braun and Wendy M. Tiez. Managerial Accounting, 6th edition, Pearson
Supportive References	
Electronic Materials	
Other Learning Materials	

2. Required Facilities and equipment

Items	Resources
facilities (Classrooms, laboratories, exhibition rooms, simulation rooms, etc.)	Classroom, lab
Technology equipment (projector, smart board, software)	Data Show, Smart Board , , software
Other equipment (depending on the nature of the specialty)	None

F. Assessment of Course Quality

Assessment Areas/Issues	Assessor	Assessment Methods
Effectiveness of teaching	Chair, Students, External Stakeholders and quality Department and quality committee	Open discussions with the students Anonymous surveys
Effectiveness of students assessment	Chair, Students, External Stakeholders and quality Department and quality committee	Checking marking by the students themselves if it's possible Using the help of other members in reviewing the assignments/exams
Quality of learning resources	Chair, Students, External Stakeholders and quality Department and quality committee	Review of course portfolios Instructor assessment by students
The extent to which CLOs have been achieved	Chair, Students, External Stakeholders	Course specifications are periodically reviewed at the departmental level.



Assessment Areas/Issues	Assessor	Assessment Methods
	Department and quality committee	Courses are updated periodically and compared to the benchmark standards.
Other		

Assessor (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

G. Specification Approval Data

COUNCIL /COMMITTEE	BA DEPARTMENT
REFERENCE NO.	
DATE	28/01/2023

