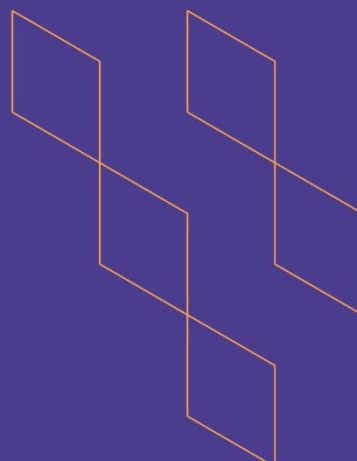




T-104
2022

Course Specification



Course Title: Introduction to Managerial Accounting
Course Code: ACCT 202
Program: Bachelor of Science in Business Administration / Accounting
Department: Accounting and Finance
College: College of Business and Tourism
Institution: The University of Prince Mugrin (UPM)
Version: 2
Last Revision Date: 2023/8/12



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A. General information about the course:

Course Identification	
1. Credit hours:	3
2. Course type	
a.	University <input type="checkbox"/> College <input checked="" type="checkbox"/> Department <input 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 / year 2
4. Course general Description	
This course covers the essential managerial accounting knowledge for business students. It should introduce them to cost concepts and costing systems. This unit also equips students with the basic managerial accounting techniques for decision-making, financial planning, and variances analysis.	
5. Pre-requirements for this course (if any):	
ACCT 201	
6. Co-requirements for this course (if any):	
NA	
7. Course Main Objective(s)	
<ul style="list-style-type: none"> Understand the role and importance of managerial accounting in the decision-making process within organizations. Learn to analyze and interpret cost information to support planning, control, and decision-making activities. Develop an understanding of different costing systems, such as job costing and process costing, and their application in allocating costs to products or services. Gain knowledge of budgeting and forecasting techniques to aid in planning, monitoring, and evaluating organizational performance. Acquire skills in using managerial accounting tools, such as cost-volume profit analysis and variance analysis, to evaluate and improve operational and financial performance 	

1. Teaching mode (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1.	Traditional classroom	45	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	45
2.	Laboratory/Studio	0
3.	Field	0
4.	Tutorial	0
5.	Others (specify)	0
	Total	45





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

Code	Course Learning Outcomes	Code of CLOs aligned with ACCT program	Code of CLOs aligned with FIN program	Teaching Strategies	Assessment Methods
1.0		By the end of this course, students will be able to Knowledge and understanding			
1.1	recognize the fundamental concepts and principles of managerial accounting	ACCT PLO K1	FIN PLO K1	<ul style="list-style-type: none"> Lecture, Tutorial, Reading Materials 	Essays, Short answer questions
1.2	identify the role and significance of managerial accounting in organizational decision-making and performance evaluation.	ACCT PLO K1	FIN PLO K1	<ul style="list-style-type: none"> Lecture, Tutorial, Reading Materials 	Essays, Short answer questions
2.0		Skills			
2.1	Record and calculate costs using job order and process costing systems	ACCT PLO S3	FIN PLO S3	<ul style="list-style-type: none"> Lecture, Tutorial, Reading Materials 	Essays, Report
2.2	Calculate break-even points, target profit points, margin of safety, in a simple context.	ACCT PLO S2	FIN PLO S2	<ul style="list-style-type: none"> Lecture, Tutorial, Reading Materials 	Report, critique on an issue
2.3	Analyze the relevant costs in different contexts, such as accepting a special-order price, a make-or-buy decision, sell or process further, and replacing assets.	ACCT PLO S2	FIN PLO S2	<ul style="list-style-type: none"> Lecture, Tutorial, Reading Materials 	Short answer questions
2.4	Prepare a financial plan and a flexible budget report, and analyze activity and management variances for manufacturing organizations.	ACCT PLO S3	FIN PLO S3	<ul style="list-style-type: none"> Lecture, Tutorial, Reading Materials 	Short answer questions
3.0		Values, autonomy, and responsibility			
3.1	Understand the ethical considerations and responsibilities of managerial accountants in providing accurate and reliable information for decision-making.	ACCT PLO V1	FIN PLO V1	<ul style="list-style-type: none"> Presentation, question and answer 	Group project



Code	Course Learning Outcomes	Code of CLOs aligned with ACCT program	Code of CLOs aligned with FIN program	Teaching Strategies	Assessment Methods
3.2	Collaborate effectively in team-based activities, demonstrating effective communication and problem-solving skills in managerial accounting contexts.	ACCT PLO V2	FIN PLO V2	TS4 presentation	Group project

C. Course Content

No	List of Topics	Contact Hours
1.	Introduction to managerial accounting	3
2.	Cash flow statement	6
3.	Cost concepts, and structure	3
4.	Cost behavior	3
5.	Costing systems (Job Order).	6
6.	Costing systems (Process Costing).	6
7.	Basic cost-volume-profit analysis.	6
8.	Incremental costs.	3
9.	Basics of financial planning (Master Budget)	3
10.	variances analysis (Flexible Budget)	6
Total		45

D. Students Assessment Activities

No	Assessment Activities *	Assessment timing (in week no)	Percentage of Total Assessment Score
1.	Quizzes	Through the term	20%
2.	Assignment individual / group	3 - 8	20%
3.	Midterm	7-8	20%
4.	Final examination	16	40%

*Assessment Activities (i.e., Written test, oral test, oral presentation, group project, essay, etc.)



E. Learning Resources and Facilities

1. References and Learning Resources

Essential References	Introduction to Managerial Accounting 9th Edition by Peter Brewer (Author), Ray Garrison (Author), Eric Noreen (Author)
Supportive References	Accounting QuickStart Guide: The Simplified Beginner's Guide to Financial & Managerial Accounting For Students, Business Owners and Finance Professionals Paperback – Illustrated by Josh Bauerle CPA (Author)
Electronic Materials	<ul style="list-style-type: none"> • http://www.career-in-accounting.com, • http://www.accountingcoach.com/ • https://socpa.org.sa
Other Learning Materials	

2. Required Facilities and equipment

Items	Resources
facilities (Classrooms, laboratories, exhibition rooms, simulation rooms, etc.)	Regular classrooms with whiteboard and projector. Lecture rooms with enough audio-visual facilities, lecture theater for guest lecture or seminar.
Technology equipment (Projector, smart board, software)	Smart board, internet connection
Other equipment (Depending on the nature of the specialty)	Library/resource center (including online resources)

F. Assessment of Course Quality

Assessment Areas/Issues	Assessor	Assessment Methods
Effectiveness of teaching	CBT Members / HOD / Dean	Direct - Peer Evaluation
Effectiveness of students' assessment	Students enrolled in the course	Indirect - Online Questionnaires
Quality of learning resources	Students enrolled in the course	Indirect - Online Questionnaires
The extent to which CLOs have been achieved	Faculty / HOD	Direct / Indirect, Grade analysis report
Other		

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

Assessment Methods (Direct, Indirect)





G. Specification Approval Data

COUNCIL /COMMITTEE	ACCOUNTING DEPARTMENT COUNCIL
REFERENCE NO.	ACCT 9.22-23
DATE	22 AUGUST 2023

