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| 1. Course code: | | ACC 325 | | | 1. Course title: | | | | | | | | Managerial Accounting | | | | | | | | | | | | |
| 1. College: College of Business Administration | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Department: Accounting | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Program: BSc | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Course credits: 3-credit hour | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Course NQF Level: 6-7-8 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. NQF Credits: TBA | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Prerequisite: ACC 221 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Lectures Timing & Location: Online | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Course web page: Blackboard | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12. Course Instructors:  Dr. Salah A. Hafeez Email: [samali@uob.edu.bh](mailto:samali@uob.edu.bh)  Dr. Sayel Al- Ramadan Email: [salramadan@uob.edu.bh](mailto:salramadan@uob.edu.bh) | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Office Hours and Location: TBA | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Course coordinator: Dr. Abdalla M .Elmezughi Email: [aelmezughi@uob.edu.bh](mailto:aelmezughi@uob.edu.bh) | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Academic year: 2020-2021 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Semester: | | |  | **First** | | | | | | X | | | | **Second** | | | |  | | | **Summer** | | | | |
| 1. Textbook(s):   Garrison, Ray; Noreen, Eric; Brewer, Peter (2020). Managerial Accounting, 17th edition, McGraw-Hill Education. | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. References from the Library (<http://www.ac-knowledge.net/uobv3/>):   *1-* Bamber, Braun, and Harrison (2014)*. Managerial Accounting*, 2nd edition, McGraw-Hill Education.   1. *2-* Hansen and Mowen. Managerial *Accounting”*, 8th edition, 2007, Thomson South-Western. | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Other learning resources used (e.g. e-Learning, field visits, periodicals, software, etc.):   <http://libwebserver.uob.edu.bh/en/>  <http://www.ac-knowledge.net/uobv3/language/en-US/eResources.aspx> | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Course description (as per the published):   Students will be introduced to: cost behavior and cost-volume-profit relationships; relevant information and decision-making; the master budget; capital budgeting and management control system and responsibility accounting. | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Course Intended Learning Outcomes (CILOs): | | | | | | | | | | | | | | | | | | | | | | | | | |
| CILOs | | | | | | *Mapping to PILOs* | | | | | | | | | | | | | | | | | | | |
| Learning goals | | | | | | a. Knowledge | | | b. Globalization | | | | | | c. Skills | | d. Communication | | | | | e. Competencies | | f. Values | |
| Learning objectives | | | | | | a1: General Knowledge | a2: Specific knowledge | | b1: International cross-cultural | | b2: Global Perspective | | | | c1: Thinking skills | c2: Analytical skills | d1: Communication (Writing) | | d2: Communication (Oral) | | | e1: Leadership skills | e2: Teamwork | f1: Ethics | f2: Social responsibility |
| 1. Examine the role of management accountant in the organization. | | | | | | ✓ | ✓ | |  | | ✓ | | | |  |  |  | |  | | |  |  |  |  |
| 1. Explain the use of accounting information in planning, controlling and decision-making. | | | | | | ✓ | ✓ | |  | |  | | | | ✓ | ✓ |  | |  | | | ✓ | ✓ |  |  |
| 1. Prepare the master budget and capital budgeting. | | | | | | ✓ | ✓ | | ✓ | | ✓ | | | |  |  | ✓ | | ✓ | | |  |  |  |  |
| 1. Apply managerial accounting techniques in planning and controlling of business organizations. | | | | | |  |  | |  | |  | | | |  |  | ✓ | | ✓ | | |  |  | ✓ | ✓ |
| 1. Employ and interpret a case analysis. | | | | | |  |  | |  | |  | | | | ✓ | ✓ | ✓ | | ✓ | | |  |  | ✓ | ✓ |
| 1. Course assessment: | | | | | | | | | | | | | | | | | | | | | | | | | |
| *Assessment Type* | *Details/ Explanation of Assessment in relation to CILOs* | | | | | | | *Number* | | | | *Weight* | | | | | | | | *Date(s)* | | | | | |
| Continuous Assessment (2-hour) | Quizzes  (1, 2, 3, 4, & 5) | | | | | | | TBA | | | | 15 % | | | | | | | | TBA | | | | | |
| Engagement Activities (1-hour) | Quizzes  (1, 2, 3, 4 & 5) | | | | | | | TBA | | | | 15 % | | | | | | | | TBA | | | | | |
| Practical | - | | | | | | |  | | | | - % | | | | | | | | - | | | | | |
| Examinations | Quiz 1  (1,2) | | | | | | | 1 | | | | 15 % | | | | | | | | TBA | | | | | |
| Projects/Case Studies | Case Study  (3) | | | | | | | 1 | | | | 15 % | | | | | | | | TBA | | | | | |
| Final Examination  (Respondus) | Final Exam  (3,4 & 5) | | | | | | | 1 | | | | 40% | | | | | | | | 8 June 2021 | | | | | |
| Total |  | | | | | | |  | | | | 100% | | | | | | | |  | | | | | |

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| 1. Description of Topics Covered | |
| *Topic Title*  *(e.g. chapter/experiment title)* | *Description* |
| (Ch. 1)  Managerial Accounting and Cost Concepts | This chapter explains the classifications of the term cost differently according to the management need. Each different use of cost data demands a different classification and definition of costs. |
| (Ch. 13)  Differential Analysis: The Key to Decision Making | This chapter includes the using of differential analysis in making decisions such as; drop or keep a segment, make or buy, special sale order, managing the constrained resources and joint products |
| (Appendix 13A)  Pricing Decisions | The appendix covers the pricing decision using one of two approaches; absorption to cost plus and target cost. |
| (Ch 8)  Master Budgeting | In this chapter, we focus on the steps taken by business to achieve its planned level of profits by preparing a number of budgets known as master budget. |
| (Ch 11)  Responsibility Accounting Systems | Measuring the performance of each department or segment in the organization is the focus of this chapter. The appendix of this chapter includes the transfer price of the product from department to another department in the same organization. |
| (Ch 14)  Capital Budgeting Decisions | When the mangers make capital decisions that involve an investment today to realize profits in the future, the need to understand and implement several approaches such as the net present value, payback period, the simple rate of return. |

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| 1. Weekly Schedule | | | | | |
| *Week* | *Date* | *Topics covered* | *CILOs* | *Teaching Method* | *Assessment* |
| *1-3* | 7-25  Feb. | **Chapter 1**  Managerial Accounting and Cost Concepts | 1,2 | *2-hour lecture:* | *Quiz 1 +*  *Continues Assessment* |
| *1-hour lecture* |
| *4 - 6* | 28 Feb-18 Mar. | **Chapter 13**  Differential Analysis: The Key to Decision Making | 2,3,5 | *2-hour lecture:* | *Quiz 1 + Continues Assessment* |
| *1-hour lecture* |
| *7* | 21 Mar-1  Apr. | **Appendix 13A**  Pricing Decisions | 2,3,5 | *2-hour lecture:* | *Quiz 1 + Continues Assessment* |
| *1-hour lecture* |
| *8* | 4 – 8 Apr | Mid-Term Break | | | |
| *9 - 11* | 28 Feb. -  4 Mar. | **Chapter 8**  Master Budgeting | 1,3 | *1-hour lecture* | *Case study + Final Exam + Continues Assessment* |
| *2-hour lecture:* |
| *12 - 13* | 2 – 13 May | **Chapter 11**  Responsibility Accounting Systems | 2,4,5 | *2-hour lecture:* | *Quiz 1 + Final Exam + Continues Assessment* |
| *1-hour lecture* |
| *14 - 15* | 16 – 27 May | **Chapter 14**  Capital Budgeting Decisions | 2,4,5 | *2-hour lecture:* | *Final Exam + Continues Assessment* |
| *1-hour lecture* |

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| **Prepared by:**  Dr. Abdalla M. Elmezughi |
| **Date:** 6th February 2021 |
| **Approved by the Department Council on:** 11/01/2017 |