



Course Specifications

Course Title:	PRINCIPLES OF MANAGERIAL ACCOUNTING
Course Code:	ACCT 104
Program:	Accounting
Department:	Accounting
College:	College of Business Administration
Institution:	Prince Sattam bin Abdulaziz University

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A. Course Identification

1. Credit hours: 6 (4+0+2)
2. Course type
a. University <input type="checkbox"/> College <input checked="" type="checkbox"/> Department <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 6/2nd year
4. Pre-requisites for this course (if any): (ACCT 103)
5. Co-requisites for this course (if any): NIL

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	66	100%
2	Blended	--	--
3	E-learning	--	--
4	Distance learning	--	--
5	Other	--	--

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	66
2	Laboratory/Studio	--
3	Tutorial	--
4	Others (specify)	--
	Total	66

B. Course Objectives and Learning Outcomes

1. Course Description

The course aims at helping students understand managerial accounting concepts, principles, techniques, and tools. In addition, it helps the student to learn how to use these techniques and tools efficiently. The course focuses on the principle and trends in managerial accounting.

2. Course Main Objective

The main objective of this course is to provide awareness of accounting for management and to provide decision making techniques through accounting.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Describe concepts of practicing tools and techniques of managerial accounting in a business decision making context	PLO 1.1

CLOs		Aligned PLOs
1.2	Describe ability of various techniques of interpreting and analyzing financial statements to provide managerial information in an organizational context	PLO 1.2
1.3	Outline the concept of cost behavior and methods of cost behavior analysis to control costs	PLO 1.1
1.4	Describe the concept of cost volume profit analysis and methods of cost volume profit analysis used in a business decision making	PLO 1.4
1.5	Provide knowledge of capital budgeting methods to evaluate long-term capital investments of business	PLO 1.2
2	Skills :	
2.1	Interpret financial performance of business using tools of financial statement analysis to continuously improve business processes	PLO 2.1
2.2	Summarize role of cost behavior and cost volume profit analysis to evaluate organizational performance	PLO 2.2
2.3	Interpret the capital budgeting information for planning and evaluation of long-term investment decisions	PLO 2.4
3	Values:	
3.1	Judge the interpersonal skills of effective listening, negotiating and presenting useful information	PLO 3.1
3.2	Demonstrate the ability to respond to the dynamics of internal and external environment of business.	PLO 3.1

C. Course Content

No	List of Topics	Contact Hours
1	Unit-1: Introduction to Managerial Accounting <ul style="list-style-type: none"> - Why is managerial accounting important? - How are costs classified? - How do manufacturing companies prepare financial statements? - What are business trends that are affecting managerial accounting? - How is managerial accounting used in service and merchandising companies? 	12
2	Unit-2: Cost-Volume-Profit Analysis <ul style="list-style-type: none"> - The basics of Cost-Volume-Profit (CVP) - Break-even and target profit analysis - CVP considerations in choosing a cost structure Structuring sales commissions sales mix	14
3	Unit-3: Financial Statements Analysis <ul style="list-style-type: none"> - How do costs behave when there is a change in volume? - What is contribution margin, and how is it used to compute operating income? - How is cost-volume-profit (CVP) analysis used? - How is CVP analysis used for sensitivity analysis? - What are some other ways CVP analysis can be used? 	14
4	Unit-4: Capital Investment Decisions <ul style="list-style-type: none"> - What is capital budgeting? - How do the payback and accounting rate of return methods work? - What is time value of money? 	14

	- How do discounted cash flow methods work?	
5	Unit-5: Responsibility Accounting and Performance Evaluation - Why do decentralized companies need responsibility accounting? - What is performance evaluation system, and how is it used? - How do companies use responsibility accounting to evaluate performance in cost, revenue, and profit centers? - How does performance evaluation in investment centers differ from other centers? - How do transfer prices affect decentralized companies?	12
Total		66

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Describe concepts of practicing tools and techniques of managerial accounting in a business decision making context	<ul style="list-style-type: none"> • Lecture • Presentation • Encourage • Self-learning 	<ul style="list-style-type: none"> • Quiz • Mid Term Exam • Final Exam • Assignment
1.2	Describe ability of various techniques of interpreting and analyzing financial statements to provide managerial information in an organizational context	<ul style="list-style-type: none"> • Lecture • Presentation • Encourage • Self-learning 	<ul style="list-style-type: none"> • Quiz • Mid Term Exam • Final Exam • Assignment
1.3	Outline the concept of cost behavior and methods of cost behavior analysis to control costs	<ul style="list-style-type: none"> • Lecture • Presentation • Encourage • Self-learning 	<ul style="list-style-type: none"> • Quiz • Mid Term Exam • Final Exam • Assignment
1.4	Describe the concept of cost volume profit analysis and methods of cost volume profit analysis used in a business decision making	<ul style="list-style-type: none"> • Lecture • Presentation • Encourage • Self-learning 	<ul style="list-style-type: none"> • Quiz • Mid Term Exam • Final Exam • Assignment
1.5	Provide knowledge of capital budgeting methods to evaluate long-term capital investments of business	<ul style="list-style-type: none"> • Lecture • Presentation • Encourage • Self-learning 	<ul style="list-style-type: none"> • Quiz • Mid Term Exam • Final Exam • Assignment
2.0	Skills		
2.1	Interpret financial performance of business using tools of financial statement analysis to continuously improve business processes	<ul style="list-style-type: none"> • Lecture • Practical problems • Case Studies • Group Discussion 	<ul style="list-style-type: none"> • Quiz • Mid Term Exam • Final Exam • Assignment

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
			<ul style="list-style-type: none"> Case Analysis
2.2	Summarize role of cost behavior and cost volume profit analysis to evaluate organizational performance	<ul style="list-style-type: none"> Lecture Practical problems Case Studies Group Discussion 	<ul style="list-style-type: none"> Quiz Mid Term Exam Final Exam Assignment Case Analysis
2.3	Interpret the capital budgeting information for planning and evaluation of long-term investment decisions	<ul style="list-style-type: none"> Lecture Practical problems Case Studies Group Discussion 	<ul style="list-style-type: none"> Quiz Mid Term Exam Final Exam Assignment Case Analysis
3.0	Values		
3.1	Judge the interpersonal skills of effective listening, negotiating and presenting useful information	<ul style="list-style-type: none"> Demonstration Presentation Class Participation Group Activities 	<ul style="list-style-type: none"> Rubric Presentation Discussion Assignments
3.2	Demonstrate the ability to respond to the dynamics of internal and external environment of business.	<ul style="list-style-type: none"> Demonstration Presentation Class Participation Group Activities 	<ul style="list-style-type: none"> Rubric Presentation Discussion Assignments
...			

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Quizzes	3,10,11	10%
2	Assignments	2,5,8	5%
3	Mid Term Examination I	6	15%
4	Mid Term Examination II	10	15%
5	Class participation	11	5%
6	Final examination	-	50%
8	Total	-	100%

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

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

Teaching faculty is expected to be available for six hours per week.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Horngren's Financial & Managerial Accounting. 6 th Edition (2018). Tracie Miller-Nobles, Brenda Mattison, Ella Mae Matsumura. Pearson
Essential References Materials	<ul style="list-style-type: none"> - Introduction to Managerial Accounting, 9th Edition. (2021). Brewer, Peter, Garrison, Ray, Noreen, Eric. McGraw-Hill Education. - Managerial accounting. 15th Edition (2020). Tayler, William B., Warren, Carl S. Cengage - Managerial Accounting, 15th Edition (2020), Carl S. Warren & William B. Tayler. © 2020, 2018 Cengage Learning, Inc. - Introduction to Managerial Accounting, 8th Edition (2019), Peter C. Brewer, Ray H. Garrison & Eric W. Noreen. Copyright © 2019 by McGraw-Hill Education
Electronic Materials	<ul style="list-style-type: none"> - http://www.aicpa.org/ - http://www.fasba.org/ - http://www.futureaccountant.com/accounting-process/ - http://www.accountingcoach.com
Other Learning Materials	- Ms-Office, Peachtree, Tally etc.

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	<ul style="list-style-type: none"> - Lecture room with a capacity of more than 25 seats - White Board, or Star Board.
Technology Resources (AV, data show, Smart Board, software, etc.)	<ul style="list-style-type: none"> - Smart Board - Projector
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	<ul style="list-style-type: none"> - Stationary - White board Marker.

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Strategies for Obtaining Student Feedback on Effectiveness of Teaching	Students Feedback through survey	At the end of each academic semester, students' feedback is taken. A survey form entitled, Course Evaluation Survey (CES) provided by NCAAA is administered by Quality & Development Unit in which was using the Survey Monkey portal and from the academic year 1438/1439 these survey

Evaluation Areas/Issues	Evaluators	Evaluation Methods
		has developed and provide through the Course Specification, ACCT 104, September 2019, 1440-41 Evaluation Areas/Issues Evaluators Evaluation methods university electronic system (EduGate). In the CES, Q.No.5 to Q.No.9 reflects the students' opinion on the effectiveness of teaching. Further, students can also provide their feedback on the effectiveness of teaching using the open-ended questions given at the end of CES.
Other Strategies for valuation of Teaching by the Program/Department Instructor	Peer-Observation	A senior faculty from the college/department nominated by DC visits the class and observes at least 2-3 classes during the entire semester. Peer observer provides his feedback on a template provided by Deanship of Development & Quality viz. class observation form for developing the teaching learning process.
Achievement of CLOs	Self-Assessment	At the end of each semester, the course instructor self-reflects his experiences during the semester and prepares the course report, which is discussed at the DC/CC for further improvement
Quality of Learning Resource	Program Leader	Direct

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

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

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Department Council
Reference No.	
Date	