

Course Specification

ACCT – 104

Principles of Managerial Accounting

DEPARTMENT OF ACCOUNTING

February, 2010

Course Specification

Institution : **College of Business Administration, Al Kharj , AL-KHARJ UNIVERSITY**

Department : **Accounting**

A. Course Identification and General Information

1. Course title and code: Principles of Managerial Accounting /Acct- 104
2. Credit hours: 3 (3+0+1)
3. Program(s) in which the course is offered: BSBA-Accounting
4. Name of faculty member responsible for the course: DR. Masharique Ahmad
5. Level/year at which this course is offered: Second Year, Fourth Semester
6. Pre-requisites for this course : ACCT 103
7. Location if not on main campus : College of Business Administration, Al-Kharj

B. Objectives

1. Summary of the main learning outcomes for students enrolled in the course.

This 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 most recent environmental issues through identifying trends in managerial accounting. It represents an introduction to managerial accounting fundamentals, to understand the concepts and models of using accounting information to help management in planning, control, performance evaluation, and decision making.

2. Briefly describe any plans for developing and improving the course that are being implemented.

The departmental research committee is underway to keenly pursue the research activity in the department. The research on application of tools and techniques not only expand and enrich the class room environment but also leads to new model building approach to the evaluation of the course. The all round research environment would be built up to encourage teachers to pursue research. The outcome is used for developing and improving the course content.

Using software in teaching this course, the goal was to improve “concept building and learning” in students by combining a research-based approach to learning with research- grade computational software.

C. Course Description:

Topic	No of Weeks	Contact hours
Introduction to Managerial Accounting: Meaning, Definition and objectives of Managerial Accounting. Distinction between Financial Accounting, Managerial Accounting and Cost Accounting.	3	12
Analysis and Interpretation of Financial Statements-I: Analysis of Financial Statements, Form of Income Statement & Balance Sheet, and tools of financial statement analysis, Comparative Financial Statement Analysis and Common-Size Financial Statement Analysis	5	20
Ratio Analysis : Meaning of ratio, importance of ratio analysis, classification and calculation of ratios, Du-pont Analysis.	4	16
Cost Volume Profit Analysis-I Cost Drivers, Variable & Fixed Cost Behaviour, Difficulties in Classifying Costs	1	4
Cost Volume Profit Analysis-II Break Even Point and Margin of Safety	1	4
Total	14	56

2. Course components (total contact hours per semester):

Lecture: 42	Tutorial:	Practical/Fieldwork /Internship: 14	Other:
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a. Knowledge

(i) Description of the knowledge to be acquired:

- 1. Understanding the Concepts of Managerial Accounting and its Principles**
- 2. Identify & Discuss the techniques and tools of Managerial Accounting**
- 3. Understanding about the various tools**

<p>4. Demonstrating the calculation of various ratios for planning and control purpose</p> <p>5. Understand the Concept of Cost Volume Profit Analysis</p>
<p>(ii) Teaching strategies to be used to develop that knowledge</p> <ol style="list-style-type: none"> 1. Explaining the concepts through lecture and solving the problems in the class 2. Homework assignments and discussion
<p>(iii) Methods of assessment of knowledge acquired</p> <ol style="list-style-type: none"> 1. Through quizzes and presentation 2. Two monthly tests, and final examination
<p>b. Cognitive Skills</p>
<p>(i) Cognitive skills to be developed</p> <ol style="list-style-type: none"> 1. Problem solving within the context of Accounting tools and techniques 2. The ability to gather, synthesize and evaluate information 3. Independent critical analysis 4. Think creatively in dynamic, unpredictable business situations 5. Reflect on own learning, and apply skills to actively manage studies
<p>(ii) Teaching strategies to be used to develop these cognitive skills</p> <ol style="list-style-type: none"> 1. Solving accounting problems in groups 2. Home work assignments
<p>(iii) Methods of assessment of students cognitive skills</p> <ol style="list-style-type: none"> 1. Quizzes 2. Conducting tests and examination 3. Course work
<p>c. Interpersonal Skills and Responsibility</p>
<p>(i) Description of the interpersonal skills and capacity to carry responsibility to be developed</p>

<ol style="list-style-type: none"> 1. Ability to relate to, and collaborate effectively with peer groups. 2. Self-management to meet deadlines 3. Cultural sensitivity 4. Ethical relationship
(ii) Teaching strategies to be used to develop these skills and abilities <ol style="list-style-type: none"> 1. Solving the problem individually 2. Writing group reports
(iii) Methods of assessment of students interpersonal skills and capacity to carry responsibility <ol style="list-style-type: none"> 1. Evaluation of individual performance 2. Grading group reports
d. Communication, Information Technology and Numerical Skills
(i) Description of the skills to be developed in this domain. <ol style="list-style-type: none"> 1. Using Accounting Packages 2. Group discussions
(ii) Teaching strategies to be used to develop these skills Use of computer in the course requirements through SMAC Or Horizontal
(iii) Methods of assessment of students numerical and communication skills Evaluation of homework problems and class room discussions

Assessment Plan

Assessment	Assessment Task	No. of Times	Proportion of Final Grade
1.	Assignment	5	10%
2.	Mid Term – I Examination	1	15%
3.	Mid Term - II Examination	1	15%
4.	Quizzes	5	10%
5.	Mini Project	1	5%
6.	Presentation	1	5%
7.	Final Examination	1	40%
			100%

D. Student Support

1. Arrangements for availability of faculty for individual student consultations and academic advice.

During office hours, 4 hours per week.

E Learning Resources

1. Required Text(s)

**[Introduction to Management Accounting, Fourteenth Edition, \(2008\)](#)
[Prentice Hall, by Horngren, Sundem, Stratton, Burgstahler, Schatzberb](#)**

2. **Suggested Readings:**

1. Management Accounting(2000) - R.S.N. Pillai and Bagavathi, S. Chand & Company Ltd.
2. Management Accounting- Garrison, Noreen, Brewer and Chesely, Willy Canadian Edition
3. Management Accounting – Khan and Jain, Tata McGraw-Hill.

3. Recommended Reference Material (Journals, Reports, etc)

1. **The Journal of Accounting: A publication of the American Institute of Certified Public Accountants**
2. **The Accounting Review , A Journal of the American Accounting Association**
3. **The Journal of Accounting Research ,University of Chicago**
4. **Accounting and Finance , New Zealand & Australia**

4. Electronic Materials, Web Sites etc

Websites on the internet that are relevant to the topics of the course

5. Other learning material such as computer-based programs/CD, professional standards/regulations

Multi media associated with the text book and the relevant websites.

F. Facilities Required

Accommodation :

Lecture room with a capacity of more than 25 seats along with white board, smart board, projector and internet connection.

G Course Evaluation and Improvement Processes

1 Strategies for Obtaining Student Feedback on Effectiveness of Teaching

1. **Course evaluation by students**
2. **Students-faculty meeting**

2 Other Strategies for Evaluation of Teaching by the Instructor or by the Department

- 1. Peer consultation on teaching**
- 2. Department council discussion**
- 3. Discussions within the group of faculty teaching the course**

3 Processes for Improvement of Teaching

- 1. Conducting workshops given by experts on the teaching and learning methodologies**
- 2. Periodical departmental revisions of the methods of teaching**
- 3. Monitoring of teaching activities by senior faculty members**

4. Processes for Verifying Standards of Student Achievement

- 1. Providing samples of all kind of assessment in the departmental course portfolio of each course**
- 2. Assigning group of faculty members to teach the same course to set same questions for various students**
- 3. Conducting standard exams**

5 Describe the planning arrangements for periodically reviewing course effectiveness and planning for improvement.

- 1. The course material and learning outcomes are periodically reviewed and the changes to be made are approved by the department and the higher council**
- 2. The head of the department and faculty member take the responsibility of implementing the proposed changes**

Tree for Pre – Requisite Course
Department of Accounting

