



Philadelphia University
Faculty of Administration and Financial Sciences
Department of Accounting
0000000 Semester00000000

<u>Course Syllabus</u>	
Course Title: Managerial Accounting	Course code:0311332
Course Level: fourth year	Course prerequisite (s) and/or co requisite (s): 0311233
Lecture Time:	Credit hours: 3

Academic Staff Specifics

Name	Rank	Office Number and Location	Office Hours	E-mail Address

Course module description:

Nature, measurement and analysis of accounting data appropriate to managerial decision making, and comprehensive budgeting; statistical cost estimation; cost-volume-profit analysis; gross profit analysis; application of probability to cost control; capital planning. PERT- cost.

Course module objectives:

The objective of this course is to provide the student with Managerial Accounting Concepts, procedures, and mathematical and statistical models for planning and control; Budgets and its role in planning and control

Teaching methods:

Lectures, discussion groups, tutorials, problem solving, debates, etc.

Learning outcomes:

Knowledge and Understanding Thinking & Analysis skills Practical skills Personal development skills

Assessment instruments

- Short reports and/ or presentations, and/ or Short research projects
- Quizzes.
- Home works
- Final examination: 50 marks

<u>Allocation of Marks</u>	
Assessment Instruments	Mark
First examination	20%
Second examination	20%
Final examination: 40 marks	40%
Reports, research projects, Quizzes, Home works, Projects	20%
Total	100%

Documentation and academic honesty

- Documentation style (with illustrative examples)
- Protection by copyright
- Avoiding plagiarism.

Course/module academic calendar

week	Basic and support material to be covered	Homework
(1)	<p style="text-align: center;"><u>Chapter 2</u> <u>MANAGERIAL ACCOUNTING AND COST CONCEPT</u></p> <ul style="list-style-type: none"> - the work of management and the need for managerial accounting information - Comparison of financial and managerial accounting - General cost Classification - Product Costs versus Period Costs - Cost classifications on financial statements - cost classification for prediction cost behavior - Cost classifications for assigning costs to cost objects - cost classifications for decision making 	<p>Exercises: 2.4.9.11</p> <p>Problems: 15.16.19.21</p>
(2+3+4)	<p style="text-align: center;"><u>Chapter 3</u> <u>System design: job-order costing</u></p> <ul style="list-style-type: none"> - processing and job-order costing - Job order costing- an overview - Job-order costing- the flow of costs - Problems of overhead application 	<p>Exercises: 3.6.7.10.13.17</p> <p>Problems: 30.32</p>
(5+6)	<p style="text-align: center;"><u>Chapter 4</u> <u>System design: process costing</u></p> <ul style="list-style-type: none"> - comparison of Job-order and process costing - cost flows on process costing - equivalent units of production - compute and apply costs 	<p>Exercises: 1.2.3.7</p> <p>Problems:14.16</p>
1st exam		
(7+8)	<p style="text-align: center;"><u>Chapter 6</u> <u>Cost-volume-profit relationships</u></p> <ul style="list-style-type: none"> - the basics of cost volume profit (CVP) analysis - target profit and breakeven analysis - CVP considerations in choosing a cost structure 	<p>Exercises: 1.2.4.6.7.12.16</p> <p>Problems:19.22.26</p>
(9)	<p style="text-align: center;"><u>Chapter 7</u> <u>Variable costing: a tool for management</u></p> <ul style="list-style-type: none"> - overview of absorption and variable costing - reconciliation of variable costing with absorption costing income 	<p>Exercises: 1.2.3.5.8</p> <p>Problems:11.12</p>
(10)	<p style="text-align: center;"><u>Chapter 8</u> <u>Activity based cost: a tool to aid decision making</u></p> <ul style="list-style-type: none"> - activity based costing : an overview - how costs are treated under activity-based costing - designing an activity-based costing system - the mechanics of activity- based costing - comparison of traditional and ABC product cost 	<p>Exercises: 2.3.4.5</p> <p>Problems:16</p>
(11+12)	<p style="text-align: center;"><u>Chapter 9</u> <u>Profit planning</u></p> <ul style="list-style-type: none"> - the basic framework and budgeting - preparing the master budget 	<p>Exercises: 2.3.4.5.6.8</p> <p>Problems:15.16.18</p>
2nd exam		
(13+14)	<p style="text-align: center;"><u>Chapter 12</u> <u>Segment reporting, decentralization, and the balanced scorecard</u></p> <ul style="list-style-type: none"> - decentralization in organizations - responsibility accounting - decentralization and segment reporting - evaluating investment center performance- return on investment - residual income - balance scorecard 	<p>Exercises:1.2.6.8.9.10.15</p> <p>Problems:18.20.24</p>
(15+16)	<p style="text-align: center;"><u>Chapter 13</u> <u>Relevant costs for decisions making</u></p> <ul style="list-style-type: none"> - cost concepts for decision making - adding and dropping product lines and other segments - the make or buy decision - opportunity cost 	<p>Exercises: 2.3.4.6.7.14.15</p> <p>Problems:22</p>
Final exam		

Expected workload:

On average students need to spend 2 hours of study and preparation for each 50-minute lecture/tutorial.

Attendance policy:

Absence from lectures and/or tutorials shall not exceed 15%. Students who exceed the 15% limit without a medical or emergency excuse acceptable to and approved by the Dean of the relevant college/faculty shall not be allowed to take the final examination and shall receive a mark of zero for the course. If the excuse is approved by the Dean, the student shall be considered to have withdrawn from the course.

Books

The most related references to be used through the module:

1- Garrison/ Noreen/ Brewer: managerial accounting 2nd edition 2014 – McGraw- Hill international edition

2- Williams, Jan R.| Haka, Susan F.| Bettner, Mark S.| Financial and managerial accounting: the basis for business decisions. -Boston: McGraw-Hill/ Irwin 2005.. -13th ed.-xxxii, 1168 p. + CD-ROM
657 WIL 082107- 082852

Journals

Journal of Accountancy

Websites

www.iasb.com