



COURSE DESCRIPTIONS

Faculty	Business				
Department	Accounting			NQF level	7
Course Title	Managerial Accounting	Code	301433	Prerequisite	301330
Credit Hours	3	Theory	3	Practical	
Course Leader	Dr. Ali Alrabei	email	aalrabei@jadara.edu.jo		
Lecturers	Dr. Ali Alrabei Dr. Haider Baniata	emails	aalrabei@jadara.edu.jo baniata@jadara.edu.jo		
Lecture time	14.30 pm – 16.00 pm Sun, Tue 11.30-1:00 Mon, wed	Classroom	C 214	Attendance	Face to Face Education
Semester	Second 2021/2022	Production	2/3/2022	Updated	2022

Short Description

This course introduces fundamentals of managerial accounting, including an introduction to managerial cost concept, managerial decision models, and budgetary planning. The course is designed to develop the fundamentals of managerial accounting and provide students with a working knowledge of how accounting data are used by management in planning, decision-making and operational control. And additional the critical thinking skills necessary to succeed in business. It is the combination of understanding the techniques and how to apply in the real world that empowers students to make business decisions.

Course Objectives

This course aims to understand how to plan for the financial success by evaluating the following: Planning: determine of company goals to maximize profits and market share through Budgeting. Directing: plan to achieve and implement company goals through Pricing, cost-volume-profit analysis, operating leverage, and incremental analysis.

Course Intended Learning Outcomes (CILOs)

A. Knowledge - Theoretical Understanding

a1. Knowledge and understanding of the principles of management accounting, and identify the role managerial accounting. k1

a2. Understand manufacturing environments and be knowledge able of the various tools to use it from managers to make decisions. k3
B. Knowledge - Practical Application
a3.
C. Skills - Generic Problem Solving and Analytical Skills
b1. Apply quantitative skills to support of solve business problems and to hold advantage of business opportunities. And critically analysis s to improve the operations in companies through the applied of management accounting techniques. s1
D. Skills - Communication, ICT, and Numeracy
b2. b3.
E. Competence: Autonomy, Responsibility, and Context
c1. Distinguish between relevant and irrelevant information to support making-decisions. c1
Teaching and Learning Methods
Material for this course will be presented using multiple teaching methods: lecture, demonstrations presentations, discussion, inquiry and group work.
Assessment Methods
<ul style="list-style-type: none"> ● Making an introduction to the lecture, and presenting its objectives before the discussion, and talking briefly about the next lecture at the end of each lecture. ● Using various teaching strategies in the lectures: direct teaching method, case studies, team work, problem solving, and learning by practice, and brain storming technique. ● Activating the class participation due to its vital role in developing the lecture, and students who show an effective participation within the lecture would be given special attention in order to be reflexed on their performance. ● Mid exam 30% ● Reports, Term Paper, Quizzes, Home works, Presentation 20% ● Final examination Total 50% ● Total 100% ● The student's result is zero if he is absent from the prescribed exams, and no make-up examinations will be.

Course Contents					
Week	Hours	CILOs	Topics	Teaching & Learning Methods	Assessment Methods
1.	3	a1	Managerial Accounting: <ul style="list-style-type: none"> - Managerial Accounting Basics - Managerial Cost Concepts 	Lecture, demonstrations presentations, discussion, inquiry and group work.	Individual and group discussion

			<ul style="list-style-type: none"> - Manufacturing Costs in Financial Statements 		
2.	3	a2,	<p>Managerial Accounting:</p> <ul style="list-style-type: none"> - Managerial Accounting Basics - Managerial Cost Concepts - Manufacturing Costs in Financial Statements 	Lecture, demonstrations presentations, discussion, inquiry and group work.	Individual and group discussion
3.	3	a2 b1	<p>Cost-Volume-Profit:</p> <ul style="list-style-type: none"> - Cost Behavior Analysis - Cost Volume Profit Analysis 	Lecture, demonstrations presentations, discussion, inquiry and group work.	Individual and group discussion
4.	3	a2, b1	<p>Cost-Volume-Profit:</p> <ul style="list-style-type: none"> - Cost Behavior Analysis - Cost Volume Profit Analysis 	Lecture, demonstrations presentations, discussion, inquiry and group work.	Individual and group discussion
5.	3	a2, b1	<p>Cost-Volume-Profit Analysis: Additional Issues:</p> <ul style="list-style-type: none"> - Cost Volume Profit (CVP) Review - Sales Mix 	Lecture, demonstrations presentations, discussion, inquiry and group work. discussion assignments and quizzes	Individual and group discussion
6.	3	b1, c1	<p>Incremental Analysis: Decision Making</p> <ul style="list-style-type: none"> - Management's Decision-Making Process - Types of Incremental Analysis: - Accept an Order at a Special Price - Make or Buy - Sell or Process Further - Eliminate a lecture, demonstrations presentations, discussion, inquiry and group work. Unprofitable Segment or Product 	Lecture, demonstrations presentations, discussion, inquiry and group work. discussion assignments	Individual and group discussion

7.	3	b1, ,c1	<p>Incremental Analysis: Decision Making</p> <ul style="list-style-type: none"> - Management's Decision-Making Process - Types of Incremental Analysis: - Accept an Order at a Special Price - Make or Buy - Sell or Process Further - Eliminate an Unprofitable Segment or Product 	Lecture, demonstrations presentations, discussion, inquiry and group work.	Individual and group discussion
8.	3	b1, ,c1	<p>Incremental Analysis: Decision Making</p> <ul style="list-style-type: none"> - Management's Decision-Making Process - Types of Incremental Analysis: - Accept an Order at a Special Price - Make or Buy - Sell or Process Further - Eliminate an Unprofitable Segment or Product <p>Mid Exam</p>	Lecture, demonstrations presentations, discussion, inquiry and group work.	Individual and group discussion, discussion assignment
9.	3	a1, a2	<p>Pricing:</p> <p>Pricing Goods for External Sales:</p> <ul style="list-style-type: none"> - Target Costing - Cost Plus Pricing - Variable Cost Pricing 	Lecture, demonstrations presentations, discussion, inquiry and group work.	Individual and group discussion discussion assignments and quizzes
10.	3	a1, a2	<p>Pricing:</p> <p>Pricing Goods for External Sales:</p> <ul style="list-style-type: none"> - Target Costing - Cost Plus Pricing - Variable Cost Pricing 	Lecture, demonstrations presentations, discussion, inquiry and group work.	Individual and group discussion, discussion assignment
11.	3	b1,c1	<p>Budgetary Planning:</p> <ul style="list-style-type: none"> - Budgeting Basics - Preparing Budgets 	Lecture, demonstrations presentations,	Individual and group discussion

				discussion, inquiry and group work.	
12.	3	b1,c1	Budgetary Planning: - Budgeting Basics - Preparing Budgets	Lecture, demonstrations presentations, discussion, inquiry and group work.	Individual and group discussion
13.	3	b1,c1	Budgetary Planning: - Budgeting Basics - Preparing Budgets	Lecture, demonstrations presentations, discussion, inquiry and group work.	Individual and group discussion ,discussion assignments and quizzes
14.	3	b1,c1	Planning for Capital Investments: - The Capital Budgeting Evaluation Process	Lecture, demonstrations presentations, discussion, inquiry and group work.	Individual and group discussion
15.	3	b1,c1	Planning for Capital Investments: - The Capital Budgeting Evaluation Process	Lecture, demonstrations presentations, discussion, inquiry and group work.	Individual and group discussion, discussion assignments and quizzes
16.	2		Final Exam		

Infrastructure	
Textbook	<ul style="list-style-type: none"> Weygandt, Kimmel, and Kieso. (2018) "Managerial Accounting", 7th edition, International Student Version, Wiley.
References	<ul style="list-style-type: none"> Brewer, P. C., Garrison, R. H., & Noreen, E. W. (2015). <i>Introduction to managerial accounting</i>. McGraw-Hill Education. Horngren Ch. T, Datar S. M. & Foster G. (2018) <i>Cost Accounting: A Managerial emphasis</i>, Prentice-Hall, USA.
Required reading	<ul style="list-style-type: none"> Students should read the chapters in the text book associated to the syllabus topic as well as videos posted in Microsoft stream. أبو نصار، محمد. (2018) "المحاسبة الإدارية"، دار وائل، عمان - الأردن.

Electronic materials	<ul style="list-style-type: none"> • https://accountinginfocus.com/managerial-accounting-2/introduction-managerial-accounting-2/what-is-managerial-accounting/ • https://www.homeworklib.com/questions/1151003/provide-one-specific-real-life-example-of-how • https://www.iedunote.com/management-accounting
Other	

Course Assessment Plan						
Assessment Method		Grade	CILOs			
			a1	a2	b1	c1
First (Midterm)		30	10	10	10	
Second (if applicable)		-				
Final Exam		50	13	12	12	13
Coursework		20				
Coursework assessment methods	Assignments	5			5	
	Case study					
	Discussion and interaction	5		5		
	Group work activities					
	Lab tests and assignments					
	Presentations	5				5
	Quizzes	5				5
Total			23	27	27	23

Plagiarism
<p>Plagiarism is claiming that someone else's work is your own. The department has a strict policy regarding plagiarism and, if plagiarism is indeed discovered, this policy will be applied. Note that punishments apply also to anyone assisting another to commit plagiarism (for example by knowingly allowing someone to copy your code).</p> <p>Plagiarism is different from group work in which a number of individuals share ideas on how to carry out the coursework. You are strongly encouraged to work in small groups, and you will certainly not be penalized for doing so. This means that you may work together on the program. What is important is that you have a full understanding of all aspects of the completed program. In order to allow proper assessment that this is indeed the case, you must adhere strictly to the course work requirements as outlined above and detailed in the coursework problem description. These requirements are in place to encourage individual understanding, facilitate individual assessment, and deter plagiarism.</p>