



Course Specifications

Course Title:	Managerial Accounting
Course Code:	ACC 520
Program:	Master of Business Administration (MBA)
Department:	Accounting
College:	College of Business Administration
Institution:	Prince Sultan University

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A. Course Identification

1. Credit hours: 3
2. Course type
a. University <input type="checkbox"/> College <input type="checkbox"/> Department <input checked="" 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: Year 1 (Semester 2)
4. Pre-requisites for this course (if any): None
5. Co-requisites for this course (if any): None

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	X	70%
2	Blended		
3	E-learning	X	30%
4	Correspondence		
5	Other (IT applications)		

During Covid-19:

E-learning	X	100%
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7. Actual Learning Hours (based on academic semester)

No	Activity	Learning Hours
Contact Hours		
1	Lecture	35
2	Laboratory/Studio	
3	Tutorial	10
4	Others (Major examinations, Review week)	
	Total	45
Other Learning Hours*		
1	Study	50
2	Assignments	15
3	Library	5
4	Projects/Research Essays/Theses	30
5	Others (specify)	
	Total	100

* The length of time that a learner takes to complete learning activities that lead to achievement of course learning outcomes, such as study time, homework assignments, projects, preparing presentations, library times

B. Course Objectives and Learning Outcomes

1. Course Description

This is a cutting-edge module that includes some of the latest thinking and tools to address modern management accounting issues. Modern management accounting comprises techniques for the analysis and improvement of firm performance in four general areas: financial performance, process performance, customer performance, and learning performance. This module will look at methods of performance analysis in all four areas. Its aim is to provide relevant information to the management of an organization to assist with decision making, planning, and control.

2. Course Main Objective

Management Accounting is not just about "number crunching" but concerns understanding what the numbers mean. The unit will, therefore, consist of a mixture of information generation and its subsequent interpretation. This will be reflected throughout the course, i.e. in the lectures, seminars, and the end of unit examination. This course deals with the tools and techniques for internal use of accounting information for managerial decisions. It specifically focuses on cost accumulations and analyses, alternative costing methods, accounting aspects of planning, budgeting, and budgetary control, financial and non-financial performance evaluations, and other relevant uses of accounting information in the decision-making process.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge:	
1.1	Demonstrate an advanced knowledge of the theory and practice of management accounting, including the wider issues of new management accounting, cost management and management accounting and governance in new organisations.	PLO 1.1
1.2	Understand and explain management accounting practices in different organisational contexts.	PLO 5.1
2	Skills:	
2.1	Analyze the income statements under absorption costing and variable costing and show the reasons for the variations as a group or individual level.	PLO 3.1
2.2	Demonstrate the knowledge of specific areas of the subject, including CVP, ABC, performance measurement models, and the processes of diffusion of new practice.	PLO 3.1
3	Competence:	
3.1	Work in groups to examine complex issues of designing management accounting systems.	PLO 2.1
3.2	Develop presentational skills for explaining complex accounting issues and for convincing managers about how management accounting could be better understood/used in contemporary organisations.	PLO 2.1

CLOs		SAQF PLOs	AACSB LO	AACSB LG	Level of Instruction AACSB*
1	Knowledge:				
1.1	Demonstrate an advanced knowledge of the theory and practice of management accounting, including the wider issues of new management accounting, cost management and management accounting and governance in new organisations.	PLO 1.1	LO 1.1	LG1	M
1.2	Understand and explain management accounting practices in different organisational contexts.	PLO 5.1	LO 5.1	LG5	M
2	Skills:				
2.1	Analyze the income statements under absorption costing and variable costing and show the reasons for the variations as a group or individual level.	PLO 3.1	LO 3.1	LG3	M
2.2	Demonstrate the knowledge of specific areas of the subject, including CVP, ABC, performance measurement models, and the processes of diffusion of new practice.	PLO 3.1	LO 3.1	LG3	M
3	Competence:				
3.1	Work in groups to examine complex issues of designing management accounting systems.	PLO 2.1	LO 2.1	LG2	M
3.2	Develop presentational skills for explaining complex accounting issues and for convincing managers about how management accounting could be better understood/used in contemporary organisations.	PLO 2.1	LO 2.1	LG2	M

Note: AACSB: I = Introduced; R = Reinforced; M = Mastery

C. Course Content

No	List of Topics	Contact Hours
1	Introduction <ul style="list-style-type: none"> • How Management Accounting Information Supports Decision Making • New Management Accounting and Relevance Lost 	3
2	Using Costs in Decision Making <ul style="list-style-type: none"> • Cost Concepts • Cost Information • The Effects of Volume Change • Relevant Costs 	3
3	Overheads and Absorption Costing	6
4	Using Cost Information for Decision Making Cost –Volume – Profit Analysis	6
5	Performance Measurement <ul style="list-style-type: none"> • The Balanced Scorecard and Strategy Map 	6

	<ul style="list-style-type: none"> Financial & Nonfinancial Measures 	
6	Activity-Based Cost Systems (ABC) <ul style="list-style-type: none"> Volume Based Cost Systems. Design of ABC Systems. Practical Capacity Barriers for Implementation.	6
7	Decisions under Risk and Uncertainty	3
8	Budgeting and Variances	3
9	Governance and Ethics	6
10	Accounting Analytics	3
Total		45

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		
1.1	Demonstrate an advanced knowledge of the theory and practice of management accounting, including the wider issues of new management accounting, cost management and management accounting and governance in new organisations.	Lectures and Research Articles	Major and Final Exam
1.2	Understand and explain management accounting practices in different organisational contexts.	Lectures and Research Articles	Major Exam
2.0	Skills:		
2.1	Analyze the income statements under absorption costing and variable costing and show the reasons for the variations as a group or individual level.	Lectures, Tutorials questions and discussion in class	Major and Final Exam
2.2	Demonstrate the knowledge of specific areas of the subject, including CVP, ABC, performance measurement models, and the processes of diffusion of new practice.	Lectures, Tutorials questions and discussion in class	Major and Final Exam
3.0	Competence:		
3.1	Work in groups to examine complex issues of designing management accounting systems.	Lecture and Research	Presentation
3.2	Develop presentational skills for explaining complex accounting issues and for convincing managers about how management accounting could be better understood/used in contemporary organisations.	Lecture and Research	Group work and Presentation

2. Assessment Tasks for Students

#	Assessment task*	Week Due/Date	Percentage of Total Assessment Score
1	Major Exam	March 9, 2020	30%
2	Individual Project	April 12, 2020	20%
3	Group Project & Presentation	April 12, 2020	40%
4	Class Participation		10%
	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:

2 Office hours weekly are allocated for students' consultation. Additional time will be given upon the prior appointment.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	<p>Anthony A. Atkinson, Robert S. Kaplan, E. M. Matsumura and S. Mark Young, Management Accounting: Information for Decision Making and Strategy Execution (6th edition) 2017 Pearson Education Ltd. with "My Accounting Lab tools" ISBN-13: 9781292166001 https://www.pearson.com/uk/educators/higher-education-educators/program/Atkinson-Management-Accounting-Information-for-Decision-Making-and-Strategy-Execution-plus-My-Accounting-Lab-with-Pearson-e-Text-Global-Edition-6th-Edition/PGM1100448.html?tab=overview</p>
Essential References Materials	<p>Essential References:</p> <ul style="list-style-type: none"> Weetman, P. (2010). Management Accounting. 2nd Edition. Financial Times Press. ISBN13: 9780273718451 ISBN10: 0273718452 Charles T. Horngren, Walter T. Harrison Jr., & M. Suzanne Oliver. Accounting, Chapters 14-24 (Managerial Chapters) (9th edition) Pearson Education Ltd. 2012. S. Mark Young, Readings in Management Accounting, (6th edition). Pearson Prentice Hall Inc. 2011. Joseph A. Maciariello and Calvin J. Kirby, Management Control Systems (Latest edition). Prentice-Hall Inc. <p>Journals IMA Educational Case Journal (IECJ®) Management Accounting Research Journal of Management Accounting Research (AAA) Financial Accountability and Management European Accounting Review Critical Perspectives on Accounting Accounting, Auditing and Accountability Journal British Accounting Review International Journal of Accounting Accounting and Business Research Accounting, Organizations and Society</p>

	Managerial Auditing Journal Strategic Finance (https://sfmagazine.com/)
Electronic Materials	http://www.cimaglobal.com/ http://www.accaglobal.com/ http://www.icaew.com/ http://www.ft.com/home/uk http://www.bbc.co.uk/news/business/ http://www.economist.com/ https://www.tadawul.com.sa/wps/portal https://socpa.org.sa/Socpa/Home.aspx?lang=en-us https://www.imanet.org/educators/ima-educational-case-journal?ssopc=1
Other Learning Materials	TBA

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	<ul style="list-style-type: none"> Classroom with 25 seating capacity
Technology Resources (AV, data show, Smart Board, software, etc.)	<ul style="list-style-type: none"> Smartboard (Overhead projector and Screen) Whiteboard LMS, Google Meet
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	Laptop

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Effectiveness of teaching and assessment	Course leader Program leaders	Direct assessment – Classroom observation Indirect assessment - Course Evaluation Survey
Extent of achievement of course learning outcomes	Faculty	Direct assessment – Academic assessment (AOL) Rubrics assessment Indirect assessment Course Evaluation Survey
Quality of learning resources	Student	Indirect assessment Course Evaluation Survey
Action Plan continuity (Closing the loop)	AOL Committee and course leaders	AOL Report

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 of Accounting (MBA Committee)
Reference No.	Meeting No. 1
Date	29 September 2020