



## Course Specifications

|                            |                                |
|----------------------------|--------------------------------|
| <b>Course Title:</b>       | <b>Management Accounting</b>   |
| <b>Code:</b>               | ACCT-423                       |
| <b>Program:</b>            | <b>Bachelor in Accounting</b>  |
| <b>Department:</b>         | <b>Accounting</b>              |
| <b>College</b>             | <b>Business Administration</b> |
| <b>Institution:</b>        | <b>Jazan University</b>        |
| <b>Academic Year:</b>      | 2023                           |
| <b>Semester:</b>           | 1                              |
| <b>Course Coordinator:</b> | Moath Alqahtani                |
| <b>Date:</b>               | 28/08/2022                     |

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## A. Course Identification

|  |  |                                   |  |
|--|--|-----------------------------------|--|
| <b>1. Credit hours: 03</b>                                     |  |                                   |  |
| <b>2. Course type</b>  |  |                                   |  |
| 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"/> |  |
| <b>3. Level/year at which this course is offered: LEVEL- 7</b> |  |                                   |  |
| <b>4. Pre-requisites for this course (if any): NIL</b>         |  |                                   |  |
| <b>5. Co-requisites for this course (if any):NIL</b>           |  |                                   |  |

## 6. Mode of Instruction (mark all that apply)

| No | Mode of Instruction   | Contact Hours | Percentage |
|----|-----------------------|---------------|------------|
| 1  | Traditional classroom | 33            | 100        |
| 2  | Blended               |               |            |
| 3  | E-learning            |               |            |
| 4  | Distance learning     |               |            |
| 5  | Other                 |               |            |

## 7. Contact Hours (based on academic semester)

| No | Activity  | Contact Hours |
|----|---|---------------|
| 1  | Lecture   | 33            |
| 2  | Laboratory/Studio                                 |               |
| 3  | Tutorial  |               |
| 4  | Others (specify) Study, Assignment, group project | 11            |
|    | Total   | 44            |

## B. Course Objectives and Learning Outcomes

### 1. Course Description

This course is a mastered level which represent on the internal use of Management Accounting data for managerial purposes. Therefore, this course covers a set of topics related to: managerial accounting, merchandising, and manufacturing companies, Classify costs, budget types and the components of the master budget, how information technology can be used in the budgeting process. The teaching strategy of this course will be lectures, case studies, assignments, quiz. The assessment plan for this course will be comprehensive exam, checklist assessment, formative exam . This course is mainly emphasizing use of different financial accounting information to take decision for the betterment of the organization.



## 2. Course Main Objective

On completion of this course, students will be able to understand:

- Define managerial accounting and understand how it is used
- Describe the differences between service, merchandising, and manufacturing companies
- Classify costs for service, merchandising, and manufacturing companies
- Prepare an income statement and schedule of cost of goods manufactured for a manufacturing company and calculate cost per item
- Calculate cost per service for a service company and cost per item for a merchandising company
- Define budget types and the components of the master budget
- Prepare an operating budget for a manufacturing company.

On the successful completion of the course, students will be able use financial and cost accounting information in the strategic decision making of business so as to infer fruitful result

## 3. Course Learning Outcomes

| CLOs |  | Aligned PLOs |
|------|--|--------------|
| 1    | <b>Knowledge and Understanding</b>   |              |
| 1.1  | Define management accounting and its superiority over financial and cost accounting  | K1           |
| 1.2  | Describe the budget types and the components of the master budget.   | K1           |
| 2    | <b>Skills :</b>  |              |
| 2.1  | Create income statement and operating budget of service and manufacturing budget of company that assist management to make dictions. | S2           |
| 2.2  | Apply knowledge, skills, and value learned from the course to practical business situations and in decision making                   | S3           |
| 2.3  | Communicate effectively accounting information verbally or in written format to internal and external users                          | S4           |
| 3    | <b>Values:</b>   |              |
| 3.1  | Join and work in a team for strategic decision making inside the organization.   | V2           |



## C. Course Content

| No           | List of Topics   | Contact Hours |
|--------------|--|---------------|
| 1            | Introduction to Managerial Accounting  | 03            |
| 2            | Financial Versus Managerial Accounting   | 03            |
| 3            | Business Environment & Ethical Standards   | 03            |
| 4            | Merchandising, and Manufacturing Companies   | 04            |
| 5            | Costs Classified   | 04            |
| 6            | Prepare an income statement and schedule of cost of goods manufactured for a manufacturing company               | 02            |
| 7            | Managerial Accounting Used in Service and Merchandising Companies  | 03            |
| 8            | Describe budgeting objectives, benefits, and procedures and how human behavior influences budgeting              | 03            |
| 9            | Prepare an operating budget for a manufacturing company & Prepare a financial budget for a manufacturing company | 02            |
| 10           | Describe how information technology can be used in the budgeting process   | 02            |
| 11           | Prepare an operating budget for a merchandising company  | 02            |
| 12           | Prepare a financial budget for a merchandising company   | 02            |
| <b>Total</b> |  | <b>33</b>     |

## D. Teaching and Assessment

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

| Code       | Course Learning Outcomes  | Teaching Strategies                               | Assessment Methods                           |
|------------|---|---|--|
| <b>1.0</b> | <b>Knowledge and Understanding</b>  |   |  |
| 1.1        | Define management accounting and its superiority over financial and cost accounting   | PowerPoint Lectures                               | Assignment<br>Quiz<br>Mid Term<br>Final Exam |
| 1.2        | Describe the budget types and the components of the master budget.  | Blackboard Lecture                                | Question and Answer                          |
| <b>2.0</b> | <b>Skills</b>   |   |  |
| 2.1        | Create income statement and operating budget of service and manufacturing budget of company that assist management to make decisions. | Blackboard Lecture and Practical Question Solving | Assignment<br>Quiz<br>Mid Term<br>Final Exam |
| 2.2        | Apply knowledge, skills, and value learned from the course to practical business situations and in decision making                    | Case study  | Assignment<br>Quiz<br>Mid term<br>Final Exam |
| 2.3        | Communicate effectively accounting information verbally or in written format to internal and external users                           | Case study, lecture                               | Assignment<br>Quiz<br>Mid term<br>Final Exam |
| <b>3.0</b> | <b>Values</b>   |   |  |
| 3.1        | Join and work in a team for strategic decision making inside the organization.  | Group study                                       | Assignment<br>Presentation                   |



| Code | Course Learning Outcomes | Teaching Strategies | Assessment Methods |
|------|--------------------------|---------------------|--------------------|
|      |                          |                     |                    |

## 2. Assessment Tasks for Students

| # | Assessment task*                            | Week Due             | Percentage of Total Assessment Score |
|---|---|----------------------|--------------------------------------|
| 1 | Assignment and Quiz                         | Continuous           | % 10                                 |
| 3 | Online Class Participation and Presentation | Continuous           | % 10                                 |
| 4 | Mi Term                                     | 7 <sup>th</sup> week | % 30                                 |
| 7 | Final Exam                                  | Eleventh week        | 50%                                  |
| 8 |   |                      |                                      |

\*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:**

Department have an arrangement for “Student Counseling Unit” for each student. Every faculty is encouraged to guide and counsel students on the regular basis. The consultation and academic advising are available before the semester start.

## F. Learning Resources and Facilities

### 1. Learning Resources

|                                       |   |
|---------------------------------------|---|
| <b>Required Textbooks</b>             | Horngren's Financial & Managerial Accounting, 5th Edition<br>By Tracie L. Miller-Nobles, Brenda L. Mattison, Ella Mae Matsumura   |
| <b>Essential References Materials</b> | Management Accounting, collage o business administration, jazan university, prepared by dr.chokri ben hadj slama                  |
| <b>Electronic Materials</b>           | <a href="https://www.slideshare.net/mrbagzis/accounting-chapter-22">https://www.slideshare.net/mrbagzis/accounting-chapter-22</a> |
| <b>Other Learning Materials</b>       | Pearson Higher Education Online   |

### 2. Facilities Required

| Item   | Resources   |
|--|---|
| <b>Accommodation</b><br>(Classrooms, laboratories, demonstration rooms/labs, etc.)   | Classroom equipped with projector and whiteboard and sufficient seating arrangements. |
| <b>Technology Resources</b><br>(AV, data show, Smart Board, software, etc.)  | Projector , blackboard software, Tally9, MS Excel                                     |
| <b>Other Resources</b><br>(Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list) | NIL   |



## G. Course Quality Evaluation

| Evaluation Areas/Issues                                 | Evaluators                       | Evaluation Methods   |
|---|----------------------------------|--|
| Sufficiency of resources and facilities for students    | Students                         | Course evaluation survey form  |
| Effectiveness of teaching / learning process            | Students                         | Course evaluation survey form  |
| Effectiveness of teaching / learning process            | CRC / QAU / HoD                  | Course reports / result analysis   |
| Quality of learning Resources                           | Track leaders / CRC              | Review meetings and star rating with suggestions for further modification and improvements |
| Verifying standards of student achievement / evaluation | HoD / committee nominated by HoD | Random re-checking of evaluated answer sheets  |
| Achievement of course learning outcomes                 | Course Teachers / QAU            | CLO assessment template that is further verified at course coordinator and QAU level.      |
|   |                                  |  |

**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 | Quality council          |
| Reference No.       |                          |
| Date                | 28/08/22                 |
| Program coordinator | Dr. Abdual Wahab Mujalli |
| Course Coordinator  | Mouth Alqahtani          |

