



## Course Specifications

Course Title:	Accounting For Decision Making
Code:	ACCT-427
Program:	Bachelor in Accounting
Department:	Accounting
College	Business Administration
Institution:	Jazan University
Academic Year:	2023
Semester:	1
Course Coordinator:	Sarah Abu-Alfadhael
Date:	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) Assignment, case study	11
	<b>Total</b>	<b>44</b>

## B. Course Objectives and Learning Outcomes

**1. Course Description** master level focuses on the internal use of accounting data for managerial purposes. Therefore, this course covers a set of topics related to: master budget, variance analysis, behavioral aspects of variance analysis, relevant cost for decision making process, decision theory, performance evaluation, transfer pricing. The teaching strategies of this course will be lectures, case studies, group assignments, quiz. The assessment plan will be comprehensive exam, oral exam, viva, checklist assessment, formative assessment



## 2. Course Main Objective

- How to use accounting information in decision making
- Budgeting as an accounting technique
- Standard Costing and Variance Analysis
- Marginal Costing and Break-even Analysis

## 3. Course Learning Outcomes

CLOs		Aligned PLOs
1	<b>Knowledge and Understanding</b>	
1.1	Understanding of financial and management accounting fundamentals.	K1
1.2	Explain management accounting tools used for decision making purposes.	K1
2	<b>Skills :</b>	
2.1	analyze types of decision making and based on that they have to opt such strategy which can return profits	S1
2.2	identifying various opportunities available for expansion of business	S3
2.3	Show the analytical skills in oral and written communication for decision making.	S4
3	<b>Values:</b>	
3.1	Collaborate in a team of cost accounting system to help management in decision making inside the organization.	V3
3.2	Explain practical business situations and in decision making	V2

## C. Course Content

No	List of Topics	Contact Hours
1	The Manager and Management Accounting	11
2	Decision Making and relevant information	11
3	Capital Budgeting and cost analysis	11
Total		33

## 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	<b>Knowledge and Understanding</b>		
1.1	Understanding of financial and management accounting fundamentals.	Lecture	Assignment, Quiz Mid, Term, Final Exam
1.2	Explain management accounting tools used for decision making purposes.	Lecture	Assignment, Quiz Mid, Term, Final Exam
1.3			
2.0	<b>Skills</b>		



Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
2.1	analyze types of decision making and based on that they have to opt such strategy which can return profits	Lecture	Assignment Mid Term Exam Quiz Final
2.2	identifying various opportunities available for expansion of business	Lecture	Assignment Mid Term Exam Quiz Final
2.3	Show the analytical skills in oral and written communication for decision making.	Lecture	Assignment Mid Term Exam Quiz Final
3.0	<b>Values</b>		
3.1	Participate and work in a team of cost accounting system to help management in decision making inside the organization.	Group study	Assignment
3.2	Apply knowledge, skills, and value learned from the course to practical business situations and in decision making.	Case study	Presentation

## 2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Assignment and quiz	Third week	10%
2	Class presentation	Fourth week	10%
3	Mid Term	Seventh week	30%
4	Final Exam	Eleventh week	50%

\*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:**

Schedule of Teaching staff Office hours included in the student guide, published at college webpage, published in the department announcement board, and the door of teaching staff offices. The consultation and academic advising is available before the semester starts.

## F. Learning Resources and Facilities

### 1. Learning Resources

<b>Required Textbooks</b>	Horngren's_cost_accounting_a_managerial_emphasis_by_Datar,_Sri kant
<b>Essential References Materials</b>	<a href="http://www.sciencedirect.com">www.sciencedirect.com</a> <a href="http://www.sdl.com">www.sdl.com</a>



<b>Other Learning Materials</b>	Projector, blackboard
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## 2. Facilities Required

Item	Resources
<b>Accommodation</b> (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classroom equipped with projector and whiteboard and sufficient seating arrangements.
<b>Technology Resources</b> (AV, data show, Smart Board, software, etc.)	Projector with wi-fi
<b>Other Resources</b> (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
Effectiveness of teaching and assessment	Course Committee	Indirect
	Students – survey	Indirect
	Peer Evaluation (teaching staff)	Indirect
	Students – Results & Grades	Direct
	Students – Focus Group Discussion	Indirect
Extent of achievement of course learning outcomes	Course committee	Direct
	Students – Survey	Indirect
Quality of learning resources, office hours, students work load, feedback to students etc	Students – Survey	Indirect

**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

<b>Council / Committee</b>	Dep council
<b>Reference No.</b>	
<b>Date</b>	28/08/2022
<b>Program coordinator</b>	Abdul Wahab Yahia Mujalli
<b>Course Coordinators</b>	Sarah Abu alfadhael

