

Planning and Quality Assurance Affairs

Form (A)

Course Specifications

General Information

Course name	Managerial Accounting
Course number	EACC4319
Faculty	
Department	
Course type	Major Needs
Course level	4
Credit hours (theoretical)	3
Credit hours (practical)	0
Course Prerequisites	

Course Objectives

- 1 - Understanding Cost Concepts: To enable students to comprehend the various cost elements involved in business operations, including direct costs, indirect costs, fixed costs, variable costs, and how they affect decision making.
- 2 - Budgeting and Planning: To develop skills in preparing budgets, analyzing variances, and using budgeting as a tool for planning and control.
- 3 - Performance Measurement: To teach students how to design and implement performance measurement systems to evaluate the financial and non-financial performance of different departments, products, or projects within an organization.
- 4 - Decision Making: To equip students with techniques for making informed decisions, such as cost-volume-profit analysis, relevant costing, pricing decisions, and capital investment appraisal.
- 5 - Strategic Management Accounting: To explore the role of management accounting in supporting strategic decision making, including topics like strategic cost management, activity-based costing, and value chain analysis.

Intended Learning Outcomes

Knowledge and Understanding	* Management accountants possess knowledge and understanding of cost accounting principles, budgeting and forecasting techniques, performance measurement systems, financial analysis, and decision-making tools to support internal management and control.
Intellectual Skills	* Management accountants demonstrate critical thinking, problem-solving abilities, data analysis skills, and the ability to interpret and present financial information for effective decision-making and performance evaluation.
Professional Skills	* Management accountants develop professional skills in areas such as cost estimation and analysis, budget preparation and variance analysis, strategic planning and resource allocation, performance measurement and evaluation, and providing financial insights to support management decisions.
General Skill	* Management accountants exhibit strong communication skills to effectively convey financial information, numeracy skills for accurate calculations and analysis, IT proficiency for utilizing accounting software and tools, time management abilities, and ethical conduct in handling sensitive financial information.

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**Students Assessment**

<u>Assessment Method</u>	<u>TIME</u>	<u>MARKS</u>
Assignments	3 per semester	10 each
Midterm Exam	Week 8	30
Final Exam	Week 16	40

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**Books and References**

Recommended books	Managerial Accounting: Tools for Business Decision Making
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