



جامعة الامير سلطان  
PRINCE SULTAN  
UNIVERSITY



رؤية  
VISION  
2030  
المملكة العربية السعودية  
KINGDOM OF SAUDI ARABIA

**Ms. Aljoharah Alshaikh (Course Leader)**  
**Dr. Abdullah Al-Hussaini**  
**Dr Basiem Al-Shattarat**  
**Dr. Zayyad Abdul-Baki**

<b>Course Title:</b>	<b>Foundations in Managerial Accounting</b>
<b>Course Code:</b>	<b>ACC222</b>
<b>Program:</b>	<b>Bachelor of Science in Accounting</b>
<b>Department:</b>	<b>Accounting</b>
<b>College:</b>	<b>College of Business Administration</b>
<b>Institution:</b>	<b>Prince Sultan University</b>

National Accreditation



International Accreditation



## **Table of Contents**

<b>A. Course Identification</b>	<b>3</b>	
6. Mode of Instruction (mark all that apply)		3
<b>B. Course Objectives and Learning Outcomes</b>	<b>3</b>	
1. Course Description		3
2. Course Main Objective		3
3. Course Learning Outcomes		4
<b>C. Course Content</b>	<b>4</b>	
<b>D. Teaching and Assessment</b>	<b>4</b>	
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods		4
2. Assessment Tasks for Students		5
<b>E. Student Academic Counseling and Support</b>	<b>5</b>	
<b>F. Learning Resources and Facilities</b>	<b>5</b>	
1. Learning Resources		5
2. Facilities Required		5
<b>G. Course Quality Evaluation</b>	<b>6</b>	
<b>H. Specification Approval Data</b>	<b>6</b>	



## A. Course Identification

<b>1. Credit hours:</b>	<b>3 hours</b>
<b>2. Course type</b>	
a.	University <input type="checkbox"/> College <input checked="" 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:</b>	<b>Sophomore</b>
<b>4. Pre-requisites for this course (if any):</b>	NA
<b>5. Co-requisites for this course (if any):</b>	NA

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

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45	70%
2	Blended		
3	E-learning	15	30%
4	Correspondence		
5	Other		

### 7. Actual Learning Hours (based on academic semester)

No	Activity	Learning Hours
<b>Contact Hours</b>		
1	Lecture	35
2	Laboratory/Studio	0
3	Tutorial	10
4	Others (Case Studies, group discussion, flipped class)	0
	<b>Total</b>	<b>45</b>
<b>Other Learning Hours*</b>		
1	Study	45
2	Assignments	15
3	Library	20
4	Projects/Research Essays/Theses	10
5	Others (Quizzes and Midterm Exams)	10
	<b>Total</b>	<b>100</b>

\* 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 course is an introduction to managerial accounting and cost concepts. In addition to the study of the accounting cycle of manufacturers, it emphasizes on the recording of business transactions relating to the manufacture of inventory and the preparation of financial statements. Emphasis is also placed on the analysis of cost behavior, budgeting concepts,



standard cost systems and variance analysis, and the use of accounting information to make decisions.

## 2. Course Main Objective

The course aims to develop students' knowledge of the basic managerial accounting principles and to improve students' analytical and thinking skills.

## 3. Course Learning Outcomes

CLOs		Aligned PLOs	SAQ F PLOs	AACSB LO	AACSB LG	Level of Instruction AACSB*
<b>1</b>	<b>Knowledge:</b>					
1.1	Describe the basic management accounting concepts and techniques	PLO 1.1	PLO 1.1	LO 1.1	LG1	I
1.2	Determine the cost of a manufactured product using job order and process costing systems	PLO 1.2	PLO 1.2	LO1.2	LG1	I
<b>2</b>	<b>Skills :</b>					
2.1	Explain the purposes of budgeting and prepare the master budget components and relate the budget to planning and control.	PLO 2.1	PLO 2.1	LO 2.1	LG2	I
2.2	Apply break-even techniques in CVP analysis.	PLO 2.1	PLO 2.1	LO2.2	LG2	I
<b>3</b>	<b>Competence:</b>					
3.1	Demonstrate the ability to work independently and as a team.	PLO 3.2	PLO 3.2	LO 3.1	LG3	I
3.2	Prepare and communicate effective costing methods using Microsoft excel.	PLO 3.4	PLO 3.4	LO 4.1	LG4	I

## C. Course Content

No	List of Topics	Contact Hours	CLO alignment	ACC A	I C A E W	C I M A	C I P F A	A I A	C M A



1	<b>Measurement Concepts</b> <ul style="list-style-type: none"> <li>• Cost Behavior and Cost Objects</li> <li>• Actual and Normal Costs</li> <li>• Standard Costs</li> </ul>	4	CLO 1.1	ACA (levelA, (B		BA 2 - C.	MA -B	RQ F level 1 5 Paper 3	CM A-P art 1-D
2	<b>Measurement Concepts</b> <ul style="list-style-type: none"> <li>• Job Order Costing</li> </ul>	8	CLO 1.2	ACA (levelA, (B		BA 2 - C.	MA -B	RQ F level 1 5 Paper 3	CM A-P art 1-D
3	<b>Measurement Concepts</b> <ul style="list-style-type: none"> <li>• Process Costing</li> </ul>	8	CLO 1.2	ACA (levelA, (B		BA 2 - C.	MA -B	RQ F level 1 5 Paper 3	CM A-P art 1-D
4	<b>Cost / Volume / Profit Analysis</b> <ul style="list-style-type: none"> <li>• Breakeven Analysis</li> </ul>	4	CLO 2.2	ACA ((levelB		BA 2 - C.	MA -B	RQ F level 1 5 Paper 3	CM A-P art 1-D
5	<b>Overhead Costs</b> <ul style="list-style-type: none"> <li>• Fixed and Variable Overhead Expenses</li> <li>• Plant-Wide Versus Departmental Overhead</li> <li>• Determination of Allocation Base</li> </ul>	4	CLO 2.2	ACA (levelA, (B		BA 2 - C.	MA -B	RQ F level 1 5 Paper 3	CM A-P art 1-D
6	<b>Budgeting Concepts</b> <ul style="list-style-type: none"> <li>• Operations and Performance Goals</li> <li>• Characteristics of Successful Budget Process</li> <li>• Resource Allocation</li> <li>• Other Budgeting Concepts</li> </ul>	4	CLO 2.1	ACA ((levelB		BA 2 - C.	MA -C	RQ F level 1 5 Paper 3	CM A-P art 1-B



7	<b>Budgeting Methodologies</b> <ul style="list-style-type: none"> <li>Annual Business Plans (Master Budgets)</li> <li>Project Budgeting</li> <li>Flexible Budgeting</li> </ul>	12	CLO 2.1	ACA (levelB		BA 2 - C.	MA -C	RQ F level 1 5 Paper 3	CM A-P art 1-B
8	<b>Annual Profit Plan and Supporting Schedules</b> <ul style="list-style-type: none"> <li>Operational Budgets</li> </ul>	4	CLO 2.1	ACA (level,B (		BA 2 - C.	MA -C	RQ F level 1 5 Paper 3	CM A-P art 1-B
9	<b>Cost and Variance Measures</b> <ul style="list-style-type: none"> <li>Comparison of Actual to Planned Results</li> <li>Use of Flexible Budgets to Analyze Performance</li> <li>Management by Exception</li> <li>Use of Standard Cost Systems</li> </ul>	8	CLO 2.1	ACA (levelB		BA 2 - C.	MA -C	RQ F level 1 5 Paper 3	CM A-P art 1-C
10	<b>Revision</b>	4							
<b>Total</b>		60							

## 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	Describe the basic management accounting concepts and techniques	A combination of lectures, tutorials and problem-solving exercises	Examinations, Assignments
1.2	Determine the cost of a manufactured product using job order and process costing systems	A combination of lectures and tutorials	Examinations, Assignments
<b>2.0</b>	<b>Skills</b>		
2.1	Explain the purposes of budgeting and prepare the master budget components and relate the budget to planning and control.	A combination of lectures, tutorials and problem-solving exercises	Examinations, Assignments
	Apply break-even techniques in CVP analysis.	A combination of lectures, tutorials and problem-solving exercises	Examinations, Assignments
<b>3.0</b>	<b>Competence</b>		
3.1	Demonstrate the ability to work independently and as a team.	A combination of lectures and discussions	Assignments
3.2	Prepare and communicate effective costing methods using Microsoft excel.	A combination of lectures, seminars, academic journals and computer-based workshops	Assignments

## 2. Assessment Tasks for Students

#	*Assessment task	Week Due	Percentage of Total Assessment Score
1	<b>Assignments, Quizzes, Homework, Participation</b>	Continuous	20%
2	<b>First Major Exam</b>	6	20%
3	<b>Second Major Exam</b>	10	20%
4	<b>Final Exam</b>	16	40%
	<b>Total</b>		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:**

- Instructors allocate six office hours per week for students' consultation. In addition, students are welcomed anytime by appointment if they cannot come during the office hours.
- 2 office hours
- On a per need basis by appointment
- Moodle Learning Management system is used to allow students to access all course materials online and stay connected to the course through forums and messaging service.
- Student may also email instructors



## F. Learning Resources and Facilities

### 1. Learning Resources

<b>Required Textbooks</b>	<b>CMA Excel Learning System – Exam Review Part 1 and Part 2 (2019)</b> <b>Publisher: Wiley, ISBN: 9781119519805</b> <b>Author: Institute of Management Accountants (IMA)</b>
<b>Essential References Materials</b>	<a href="https://www.efficientlearning.com">https://www.efficientlearning.com</a>
<b>Electronic Materials</b>	Moodle LMS
<b>Other Learning Materials</b>	Research papers available on internet.

### 2. Facilities Required

Item	Resources
<b>Accommodation</b> Classrooms, laboratories, demonstration) (rooms/labs, etc)	Computer lab with internet connectivity
<b>Technology Resources</b> AV, data show, Smart Board, software, etc) (.	<ul style="list-style-type: none"> <li>● Smart Board</li> <li>● PCs</li> <li>● Internet Connection</li> <li>● Moodle (LMS)</li> <li>● Net Support System</li> <li>● Wacom Tablet</li> </ul>
<b>Other Resources</b> Specify, e.g. if specific laboratory) equipment is required, list requirements or (attach a list	Microsoft Excel

## G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Achievement of Course Learning Outcomes	Instructor	Direct Method (Final, Majors, Assignments, Quizzes) Indirect Method (Rubric)
Achievement of Course Learning Outcomes	Students	Course Evaluation Survey (CES)
Effectiveness of Teaching and class management	Chairperson Peers	Observation (using Rubric)
Effectiveness of Teaching and class management	Students	Course Evaluation Survey (CES)
Effectiveness of Assessment Results	Instructor	Course Report (Grade Report Analysis)





		Course Evaluation Survey (Indirect)
Quality of Learning resources	Instructor Student	Course Report. Course Evaluation Survey (CES)

**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>	Curriculum Committee
<b>Reference No.</b>	
<b>Date</b>	22 <sup>nd</sup> December 2020

