



جامعة الامير سلطان
PRINCE SULTAN
UNIVERSITY



رؤية VISION
2030
المملكة العربية السعودية
KINGDOM OF SAUDI ARABIA

Dr. Kamilah S. Kamaludin (Course Leader)
Prof. Olowabi Bakre

Course Specification 2020-2021



Course Title:	MANAGERIAL CONTROL AND DECISION MAKING
Course Code:	ACC421
Program:	BACHELOR OF SCIENCE IN ACCOUNTING
Department:	ACCOUNTING
College:	COLLEGE OF BUSINESS ADMINISTRATION
Institution:	PRINCE SULTAN UNIVERSITY

National Accreditation



International Accreditation



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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 4 (Semester 1)
4. Pre-requisites for this course (if any): STRATEGIC COST ANALYSIS (ACC224)
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	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	39
2	Laboratory/Studio	
3	Tutorial	13
4	Others (specify)	8
	Total	60

B. Course Objectives and Learning Outcomes

1. Course Description

This is an advanced course that addresses issues related to the production and reporting of accounting information for managerial purposes. Discussion covers issues such as short and long-term decision making, financial and operating control, methods to face competition, compensation issues, and management accounting control system design.

2. Course Main Objective

Purpose of this course is to enable students to gain CMA qualification (**CMA Part I and Part II**) upon completion of all the management accounting courses. This course is a continuation of two other managerial accounting courses, namely, ACC222 and ACC224.



3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Assess key business factors, and drive value through strategy and operating plan development, execution and risk management	PLO 1.1
1.2	Identify cost drivers, and perform cost modeling to enhance organizational decision making	PLO 1.1
2	Skills :	
2.1	Evaluate cost, process and value management models to manage costs and improve value creation	PLO 2.1
2.2	Appraise various approaches to the performance measurement and control of organisations.	PLO 2.1
3	Values:	
3.1	Evaluate ethical issues in management accounting.	PLO 3.1
3.2	Ability to communicate effectively in written form.	PLO 3.4

CLOs		SAQF PLOs	AACSB LO	AACSB LG	Level of Instruction AACSB*
1	Knowledge:				
1.1	Assess key business factors, and drive value through strategy and operating plan development, execution and risk management	PLO 1.1	LO 1.1	LG1	M
1.2	Identify cost drivers, and perform cost modeling to enhance organizational decision making	PLO 1.1	LO 1.1	LG1	M
2	Skills :				
2.1	Evaluate cost, process and value management models to manage costs and improve value creation	PLO 2.1	LO 2.1	LG2	M
2.2	Appraise various approaches to the performance measurement and control of organisations.	PLO 2.1	LO 2.1	LG2	M
3	Values:				
3.1	Evaluate ethical issues in management accounting.	PLO 3.1	LO 3.1	LG3	M
3.2	Ability to communicate effectively in written form.	PLO 3.4	LO 5.2	LG5	M

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

C. Course Content

No	List of Topics	Alignment with professional accounting syllabus	Conta

		CLO alignment	A C C A	I C A E W	C I M A	C I P F A	A I A	C M A	ct Ho urs
1	Strategic Planning <ul style="list-style-type: none"> ▪ Analysis of External and Internal Factors Affecting Strategy ▪ Long-Term Missions and Goals ▪ Alignment of Tactics with Long-Term Strategic Goals ▪ Strategic Planning Models and Analytical Techniques ▪ Characteristics of Successful Strategic Planning Process 	CLO 1.1	APM	BST SBM	P3 E3	SPD		Part I	3
2	Forecasting Techniques <ul style="list-style-type: none"> ▪ Regression Analysis ▪ Learning Curve Analysis ▪ Expected Value 	CLO 1.2	MA			MA	Pape r 9	Part 1	3
3	Overhead Costs <ul style="list-style-type: none"> ▪ Allocation of Service Department Costs 	CLO 1.2			P1	MA		Part I	3
4	Pricing <ul style="list-style-type: none"> ▪ Pricing Methodologies ▪ Target Costing ▪ Elasticity of Demand ▪ Product Life Cycle Considerations ▪ Market Structure Considerations 	CLO 2.1	PM	BST	P2	MA		Part 2	3
5	Performance Measures <ul style="list-style-type: none"> ▪ Product Profitability Analysis ▪ Business Unit Profitability Analysis ▪ Customer Profitability Analysis ▪ Return on Investment ▪ Residual Income ▪ Investment Base Issues ▪ Key Performance Indicators (KPI's) ▪ Balanced Scorecard 	CLO 2.2	APM	SBM	P2		Pape r 12	Part I	6
6	Costing Systems <ul style="list-style-type: none"> ▪ Life-Cycle Costing 	CLO 2.1	PM		P2			Part I	3
7	Supply Chain Management <ul style="list-style-type: none"> ▪ Lean Manufacturing ▪ Enterprise Resource Planning (ERP) ▪ Theory of Constraints and Throughput Costing ▪ Capacity Management and Analysis 	CLO 2.1	APM PM	BST	E1		Pape r 12	Part I	6
8	Business Process Improvement <ul style="list-style-type: none"> ▪ Value Chain Analysis 	CLO 2.1	APM PM	BST	P2		Pape r 12	Part I	6

	<ul style="list-style-type: none"> ▪ Value-Added Concepts ▪ Process Analysis ▪ Activity-Based Analysis ▪ Continuous Improvement Concepts ▪ Best Practice Analysis ▪ Cost of Quality Analysis ▪ Efficient Accounting Processes 								
9	Investment Decisions <ul style="list-style-type: none"> ▪ Capital Budgeting Process ▪ Capital investment analysis methods 	CLO 1.2	APM		P2	MA		Part 2	3
10	Ethical considerations for management accounting, financial management professionals and the organizations. <ul style="list-style-type: none"> ▪ IMA’s Statement of Ethical Professional Practice IMA’s Statement of Ethical Professional Practice ▪ Fraud triangle ▪ Evaluation and resolution of ethical issues • IMA’s Statement on Management Accounting, “Values and Ethics: From Inception to Practice” • Ethical leadership • Legal compliance • Responsibility for ethical conduct 	CLO 3.1	APM	MI BST	E1 E2 E3	SCS		Part 2	3
Total									39

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 and Understanding		
1.1	Assess key business factors, and drive value through strategy and operating plan development, execution and risk management	Lectures and case studies	Major exam and case studies analysis and presentation
1.2	Identify cost drivers, and perform cost modeling to enhance organizational decision making	Lectures, tutorial and in class exercises	Online quizzes, major exam, final exams, individual assignments and homework
2.0	Skills		
2.1	Evaluate cost, process and value management models to manage costs and improve value creation	Lectures, tutorial and in class exercises	Online quizzes, major exams, final exams, individual

			assignments and homework
2.2	Appraise various approaches to the performance measurement and control of organisations.	Lectures, tutorial and in class exercises	Major exams, case studies, final exams,
3.0	Values		
3.1	Evaluate ethical issues in management accounting.	Case studies	Group assignment and presentation
3.2	Ability to communicate effectively in written form.	Case studies	Group assignment

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Assignments, Quizzes, Homework, In class exercises and participation	Continuous	20%
2	Major Exam I	9	20%
3	Major Exam 2	13	20%
4	Final Exam	16	40%
5			
6			
7			
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 :

6 office hours weekly are allocated for students' consultation. (4 office hours and 2 academic advising hours)

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	CMA Excel Learning System Exam Review, Part I and II (2021 edition), 9781119519805
Essential References Materials	<ol style="list-style-type: none"> 1. Management Accounting Research 2. Journal of Accountancy 3. Management Accounting Quarterly 4. IMA Educational Journal 5. Professional magazines - Strategic Finance Professional accounting bodies' websites (e.g. IMA websites, CMA websites) (State some specific accounting journals - discipline related)

Electronic Materials	Moodle (LMS), E-learning resources from IMA (include link here) https://www.imanet.org/cma-certification/getting-started/cma-resources?ssopc=1
Other Learning Materials	Other textbooks titles to be included here

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 CMA Learning Resources
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 Council
Reference No.	Term 202, Meeting No. 6
Date	May 6, 2021