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| 1. Department: Accounting | | | | | | | | |
| 1. Program: B.Sc. in Accounting | | | | | | | | |
| 1. Program Intended Learning Outcomes (PILOs)   Upon completion of this program students will**:**   |  | | --- | | a. develop knowledge of all core functional areas of business and an understanding of their interconnections. | | b. demonstrate understanding of how business operates in global and multicultural environment. | | c. **apply critical and reflective thinking skills and use analytical tools to evaluate information, solve problems, and make sound decisions** | | d. communicate effectively orally and in writing using appropriate technologies | | e. operate effectively in a variety of team roles and take leadership roles, where appropriate | | f.  learn to manage leaning tasks independently, professionally and ethically (Learning to learn) | | | | | | | | | |
| 1. Course code: **ACC 325** | | | | | | | | |
| 1. Course title: Managerial Accounting | | | | | | | | |
| 1. Course credits: 3 | | | | | | | | |
| 1. Pre-requisites: ACC 221 | | | | | | | | |
| 1. Course web-page: | | | | | | | | |
| 1. Semester: First | |  | First | x | Second |  | Summer | |
| 1. Textbook(s):   Managerial Accounting, by [Garrison](http://www.amazon.com/s/ref=ntt_athr_dp_sr_1?_encoding=UTF8&field-author=Ray%20Garrison&search-alias=books&sort=relevancerank), [Noreen](http://www.amazon.com/s/ref=ntt_athr_dp_sr_2?_encoding=UTF8&field-author=Eric%20Noreen&search-alias=books&sort=relevancerank), [Brewer](http://www.amazon.com/s/ref=ntt_athr_dp_sr_3?_encoding=UTF8&field-author=Peter%20Brewer&search-alias=books&sort=relevancerank) and Mardini, 2nd edition, McGraw-Hill | | | | | | | | |
| 1. References:   *“ Managerial Accounting”*, by Bamber, Braun, and Harrison, 2nd edition, McGraw-Hill Education. | | | | | | | | |
| 1. Other resources used (e.g. e-Learning, field visits, periodicals, software, etc.): Textbook site. | | | | | | | | |
| 1. Course description (from the catalog): Students will be introduced to: [1] cost behaviour and cost-volume-profit relationships; [2] relevant information and decision-making; [3] the master budget; [4] capital budgeting and [5] management control system and responsibility accounting. | | | | | | | | |
| 1. **Instructor and contact information:**  |  |  |  |  | | --- | --- | --- | --- | | **Staff Name** | **Office Phone No.** | **Room No.** | **Email Address** | |  |  |  |  | | | | | | | |
| 1. 15. **Course coordinator:**  |  |  |  |  | | --- | --- | --- | --- | | **Staff Name** | **Office Phone No.** | **Room No.** | **Email Address** | | Prof. Omar Al-Jahmani | 17438526 | S1B- 109 | ojuhmani@uob.edu.bh | | | | | | | |
| **Course Intended Learning Outcomes (CILOs):**  On successful completion of the course students will: | | | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | *Mapping to PILOs* | | | | | |
| *CILOs* | a | b | c | d | e | f |
| 1. Define and recognize the role of management accountant in the organization. | ✓ | ✓ |  |  |  |  |
| 1. Demonstrate and explain the use of accounting information in planning, controlling and decision-making. | ✓ |  | ✓ |  | ✓ |  |
| 1. Define and discuss the master budget and capital budgeting. | ✓ | ✓ |  | ✓ |  |  |
| 1. Recognize and use the application of managerial accounting techniques in planning and controlling of business organizations. | ✓ |  |  | ✓ |  | ✓ |
| 1. Employ and interpreting a case analysis |  |  | ✓ | ✓ |  | ✓ |

**Course assessment:**

|  |  |  |
| --- | --- | --- |
| ***Assessment Type*** | ***Number*** | ***Weight*** |
| Quizzes | - | - |
| Midterms | 2 | 50% (25% each) |
| case study | 1 | 10% |
| Final | 1 | 40% |
| Total | 4 | 100% |
| Assignments, Exams include the following types of questions:   1. Multiple choices that measure various kinds of knowledge, including students' understanding of terminology, facts, principles, methods, and procedures, as well as their ability to apply, interpret, and justify. 2. Problems and essays (short descriptive or qualitative answers) to test a specific objective such as students' understanding and as well as their ability to apply, interpret, and justify. | | |

**Course Weekly Breakdown:**

|  |  |  |  |
| --- | --- | --- | --- |
| ***Week*** | ***Date*** | ***Topics covered*** | ***CILOs*** |
| *1* | Feb. 15 - Mar. 5 | Managerial Accounting and Cost Concepts  (Ch 2) | *a, b* |
| *2* |  |
| *3* |  |
| *4* | Mar. 8 –  Mar. 26 | Differential Analysis: The Key to Decision Making  (Ch 12) | *a, b, d & e* |
| *5* |
| *6* |
| **1st Exam: Ch 2 and Part of Ch 12 (pp. 537 to 552)**  **EXAM DATE: 8 April 2015, 4pm – 5:15pm** | | | |
| *7* | Mar. 29 – Apr. 9 | Differential Analysis: The Key to Decision Making  (Ch 12) | *a, b, d & e* |
| *8* |
| *9* | Apr. 12 - Apr. 16 | **Student Mid-term break** | |
| *10* | Apr. 19 –  May 7 | Pricing Products and Services  (Appendix A) | *a, b, d & e* |
|  | **2nd Exam: Part of Ch 12 (pp. 553 to end) &** **Appendix A**  **EXAM DATE: 20 May 2015, 4pm – 5:15pm** | |
| *11* | Profit Planning  (Ch 8) | *A, & c* |
| *12* |
| **Case Study: Chapter 8**  **EXAM DATE: TBA** | | | |
| *13 & 14* | May 10 - May 21 | Performance Measurement in Decentralized Organizations  (Ch 11) + Appendix 11A (Transfer Pricing) | *b, d & e* |
| *15* | May 24 –  June 2 | Capital Budgeting Decisions  (Ch 13) | *b, d & e* |
| *16* |
| **Final Exam: Ch 8, Ch 11 + Appendix 11A (Transfer Pricing) and Ch 13**  **EXAM DATE: 14 June, 2015, Time: 11:30 – 13:30** | | | |

***Course Assignment***

|  |  |
| --- | --- |
| **Chapter** | **Exercises Problems** |
| 2 | Ex. 5, 6, 10 and 12 |
| 12 | Ex.2, 4, 5, and 7; Pr. 22 |
| Appendix A | Ex. A-2, and A-3 |
| 8 | Ex.1, 2, 3, 7 , 11 and 12 |
| 11 + Appendix 11A | Ex.1, 2, and 7; E A-2 |
| 13 | Ex.1, 2, 6, 7 and 13 |

**Additional information**

**No Make-up exam for the mid-term exams:**

Students missing the 1st exam and submitting a **valid excuse** for their absence from the exam will set for a comprehensive exam (50%) on the date of 2nd exam. Students missing the 2nd exam and submitting a **valid excuse** for their absence from the exam will set for a comprehensive final exam (90%) on the date of the final exam. A valid excuse should be submitted to **your instructor** **within 5 working days** after the of the exam. Students who fail to present an excuse will get zero.

**No make-up exam for case study:**

If an acceptable reason is presented within one week after the date of the case study, 10% will be added to his/her final exam for case not taken.

**Withdrawal from Courses**

A student may withdraw from a course, as long as the academic load does not fall below 12 credits for a full time student. There are exceptional cases in which a full time student may carry nine credit hours but only for one semester.

**Withdrawal Dates:**

**Last day for submitting official withdrawal forms 26 Feb. 2015**

**1 March – 30 April 2015** **Withdrawal period with W**

A student’s attendance is evaluated according to the following rules:

1. A Student’s absence from lectures, discussions, laboratories or classes in excess of 25% of the total assigned sessions will result in an automatic withdrawal of the student from the course, regardless of the causes for his/her absence.

(a). A grade of (W) is given to a student who misses 25% or more of the total sessions assigned to the course, if he/she presents a valid excuse for his/her absence.

(b). A grade of (WF) will be given to a student who misses 25% or more, but with no valid excuse.

2. A student must submit in writing to the instructor concerned the reasons for the absence. This should be done within a period of three days as of the resumption of attendance.

3. Petition against dismissal

1. If a student chooses to contest his/her forced withdrawal from a class, he/she should submit a petition to the Director of Student Affairs who in turn presents the petition to the appropriate dean to determine the appropriate withdrawal grade given to the student.
2. The Dean of the College will consider the petition and will make his final decision, after deliberation with the Director of Student Affairs and the relevant department.
3. The Dean conveys the decision to the Registrar’s Office which in turn will inform the student.

**ACADEMIC INTEGRITY**

Students are expected to do their academic work without unauthorized help of any kind. Cheating, plagiarism or any other proven academic irregularity must be reported by the faculty member concerned to the Academic Disciplinary Committee for appropriate action.