

## Course Syllabus

1	<b>Course title</b>	Managerial Accounting	
2	<b>Course number</b>	1602720	
3	<b>Credit hours</b>	3 Hours	
	<b>Contact hours (theory, practical)</b>	3 Hours (theory)	
4	<b>Prerequisites/corequisites</b>		
5	<b>Program title</b>	MBA	
6	<b>Program code</b>		
7	<b>Awarding institution</b>	University of Jordan	
8	<b>School</b>	School of Business	
9	<b>Department</b>	Accounting	
10	<b>Course level</b>	Master	
11	<b>Year of study and semester (s)</b>	2023/2024 1 <sup>st</sup> Semester	
12	<b>Other department (s) involved in teaching the course</b>		
13	<b>Main teaching language</b>	English	
14	<b>Delivery method</b>	<input checked="" type="checkbox"/> Face to face learning <input type="checkbox"/> Blended <input type="checkbox"/> Fully online	
15	<b>Online platforms(s)</b>	<input checked="" type="checkbox"/> Moodle <input checked="" type="checkbox"/> Microsoft Teams <input type="checkbox"/> Skype <input type="checkbox"/> Zoom <input type="checkbox"/> Others.....	
16	<b>Issuing/Revision Date</b>	16/10/2023	

### 17 Course Coordinator:

Name: Dr. Ahmad Ahmad

Office number:

Email: a.jitawi@ju.edu.jo

**18 Other instructors:**

Name:

Office number:

Phone number:

Email:

Contact hours:

Name:

Office number:

Phone number:

Email:

Contact hours:

**19 Course Description:**

The course involves using accounting information for decision making.



**20 Course aims and outcomes:**

**A- Aims:**

To teach the student how to use accounting information for different decision making in different situations.

**B- Students Learning Outcomes (SLOs):**

Upon successful completion of this course, students will be able to:

SLOs SLOs of the course	SLO (1)	SLO (2)	SLO (3)	SLO (4)	SLO (5)	SLO (6)	SLO (7)	SLO (8)	SLO (9)	SLO (10)	SLO (11)
1. Understand the major differences between financial and management accounting	*										
2. Understand the important cost-related concepts in management accounting.		*									
3. Understand the concepts of direct and indirect costs.			*								
4. Design basic job order and process costing systems.				*							
5. Understand the methods of allocating service departments costs to production departments.					*						
6. Design an activity-based cost systems and barriers for						*					

implementing them.												
7. Explain why measuring customer profitability is important.							*					
8. Demonstrate the value of just-in-time manufacturing systems.								*				
9. Explain target costing.									*			
10. Explain the role of budgets and budgeting in organizations.										*		
11. Understand using transfer prices.											*	
12. Be able to determine the appropriate transfer price in a particular setting.									*			

## 21. Topic Outline and Schedule:

Week	Lecture	Topic	Intended Learning Outcome	Learning Methods (Face to Face/Blended/ Fully Online)	Platform	Synchronous / Asynchronous Lecturing	Evaluation Methods	Resources
1	1.1	How management accounting information supports decision making	1+ 2	Face to Face		Synchronous lecturing	Homework	Required Textbook

	1.2							
	1.3							
2	2.1	Using costs in decision making	2 + 3 +4	Face to Face		Synchronous lecturing	Homework	Required Textbook
	2.2							
	2.3							
Week	Lecture	Topic	Intended Learning Outcome	Learning Methods (Face to Face/Blended/ Fully Online)	Platform	Synchronous / Asynchronous Lecturing	Evaluation Methods	Resources
3	3.1	Using costs in decision making	2 + 3 +4	Face to Face		Synchronous lecturing	Homework	Required Textbook
	3.2							
	3.3							
4	4.1	Accumulating and assigning costs to products	5	Face to Face		Synchronous lecturing	Homework	Required Textbook
	4.2							
	4.3							
5	5.1	Accumulating and assigning costs to products	5	Face to Face		Synchronous lecturing	Homework	Required Textbook
	5.2							
	5.3							

6	6.1	Activity based cost systems	6	Face to Face		Synchronous lecturing	Homework	Required Textbook
	6.2							
	6.3							
7	7.1	Chapters 1 - 5					Midterm Exam	Required Textbook
	7.2	Activity based cost systems	6	Face to Face		Synchronous lecturing	Homework	Required Textbook
	7.3							
8	8.1	Measuring and managing customer relationships	7	Face to Face		Synchronous lecturing	Homework	Required Textbook
	8.2							
	8.3							
9	9.1	Measuring and managing process performance	8	Face to Face		Synchronous lecturing	Homework	Required Textbook
	9.2							
	9.3							
10	10.1	Measuring and managing process	8	Face to Face		Synchronous lecturing	Homework	Required Textbook

		performan ce							
	10.2								
	10.3								
11	11.1	Measurin g and managing life – cycle costs	9		Face to Face		Synchrono us lecturing	Homewo rk	Require d Textboo k
	11.2								
	11.3								
12	12.1	Measurin g and managing life – cycle costs	9		Face to Face		Synchrono us lecturing	Homewo rk	Require d Textboo k
	12.2								
	12.3								
13	13.1	<i>Using budgets for planning and coordinatio n</i>	10		Face to Face		Synchrono us lecturing	Homewo rk	Require d Textboo k
	13.2								
	13.3								
14	14.1	<i>Using budgets for planning and coordinatio n</i>	10		Face to Face		Synchrono us lecturing	Homewo rk	Require d Textboo k
	14.2								



	14.3							
15	15.1	<i>Financial control</i>	11 + 12	Face to Face		Synchronous lecturing	Homework	Required Textbook
	15.2							
16	15.3	Final Exam						

## 22 Evaluation Methods:

Opportunities to demonstrate achievement of the SLOs are provided through the following assessment methods and requirements:

Evaluation Activity	Mark	Topic(s)	SLOs	Period (Week)	Platform
Group presentation of a chapter	10%	Any chapter from required textbook	3 - 12	6 - 13	Face to Face
Presentation of a proposal	10%	Any topic related to managerial accounting	1 - 12	14 - 15	Face to Face
Participation in solving homework problems	10%	Homework problems from required textbook	1 - 12	1 - 13	Face to Face
Midterm exam	30%	Chapters (1 – 5) from required textbook	1 - 6	7	Face to Face
Final exam	40%	All chapters from required textbook	1 - 12	16	Face to Face



### 23 Course Requirements

**(e.g: students should have a computer, internet connection, webcam, account on a specific software/platform...etc): Students should have a computer, internet connection, and an account on Teams. Also, students should have a copy of the required textbook.**

### 24 Course Policies:

A- Attendance policies: Students are not allowed to miss more than 15% of the classes during the semester. Failing to meet this requirement will be dealt with according to the university disciplinary rules.

B- Absences from exams and submitting assignments on time: A substitute exam will be given in case of absence from exam.

C- Health and safety procedures: **Students should leave a sufficient distance between them.**

D- Honesty policy regarding cheating, plagiarism, misbehavior: Shuffle the exam questions without numbering them as well as using sequential exam.

E- Grading policy: Giving the student his marks at the end of each exam, and before the final exam at the end of the semester with regard to proposal, participations and presentations.

F- Available university services that support achievement in the course: A copy of the required textbook is available at the university library as well as internet connection is provided by the university.

### 25 References:

A- Required book(s), assigned reading and audio-visuals:

Management Accounting, sixth edition, Atkinson, Kaplan, Matsumura & Young, 2012

B- Recommended books, materials, and media:



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## 26 Additional information:

<ul style="list-style-type: none"> <li>• Experts will provide 2-5 Hours as lectures or Multiple interactive forums with students.</li> </ul>
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Name of Course Coordinator: Dr. Ahmad Ahmad -----Signature: ----- Date: 16/10/2023-----
Head of Curriculum Committee/Department: ----- Signature: -----
Head of Department: Dr. Omar Mowafi----- Signature: -----
Head of Curriculum Committee/Faculty: ----- Signature: -----
Dean: Prof. Ra'ed Masa'deh----- Signature: -----