

Course Syllabus

1	Course title	Managerial Accounting
2	Course number	1602211
3	Credit hours	3
	Contact hours (theory, practical)	13 weeks (three hours per week) = 39 hours
4	Prerequisites/corequisites	1602201
5	Program title	Bachelor degree in Accounting
6	Program code	02
7	Awarding institution	University of Jordan
8	School	Business school
9	Department	Accounting
10	Course Level	Second year
11	Year of study and semester (s)	1st semester 2022-2023
12	Other department (s) involved in teaching the course	N/A
13	Main teaching Language	English
14	Delivery method	<input checked="" type="checkbox"/> Face to face learning <input checked="" type="checkbox"/> Blended <input type="checkbox"/> Online
15	Online platform(s)	<input checked="" type="checkbox"/> Moodle <input checked="" type="checkbox"/> Microsoft Teams (online) <input type="checkbox"/> Skype <input type="checkbox"/> Zoom <input type="checkbox"/> Others.....
16	Issuing/revision Date	5/10/2022

17 Course Coordinator:

Name: Dr Omar Mowafi
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Contact hours: Mondays
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18 Other instructors:

Name: Dr. Hamzah AL-Mawali and Name: Dr. Noura Allozi (n.allozi@ju.edu.jo)
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19 Course Description:

This course aims to demonstrate cost types, cost behavior, and how to use the cost volume profit analysis in decision making process. In addition, it explains the activity based costing system, and how to use the master budget in decision making.

20 Course aims and outcomes:

A- Aims:

This course aims to provide the students the managerial accounting skills needed to plan, control, and make managerial decisions for an organization.

B- Student Learning Outcomes (SLOs) of this course:

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

SLO1- Be able to distinguish between different cost terms and concepts.

SLO2- Be able to analyze cost behavior and use cost behavior in predicting costs.

SLO3- Understand break-even analyses and use it in decision making.

SLO4- Understand the steps of budget preparation.

SLO5- Understand the contribution format income statement.

SLO6- Be able to use activity-based costing in decision making.

SLO7- Use managerial accounting techniques in decision making.

SLO8- Apply the basic principles of management accounting in decision making.

SLO9- Use cost terms, cost analysis, cost behavior in decision making, planning and performance evaluation.

C- Mapping the program learning outcomes to SLOs of this course:

SLOs of this course	SLO1	SLO2	SLO3	SLO4	SLO5	SLO6	SLO7	SLO8	SLO9
SLOs of the program									
1- Evaluate the accounting role in business organizations and society, and explain the main foundations in the primary areas of the accounting discipline from both a local and global perspectives.	X	X							
2- Work within teams across different accounting and management levels inside and outside the organization.				X	X				
3- Identify ethical issues in accounting context and critically discuss ethical reasoning to an accounting and business circumstances.	X							X	
4- Utilize applicable theories from accounting to research and analyze contemporary issues in accounting and relate fields where appropriate.						X			
5- Apply a range of mastered skills including; principles of scientific research in accounting, leadership and direction skills appropriate to the context of accounting, and prepare oral presentation to professional standards.			X				X		
6- Utilize critical thinking and problem solving to analyze business environment and provide relevant business alternatives.				X					X
7- Adhere to International Accounting Standards (IAS/IFRSs) to prepare financial statements for different business organizations, and inspect the financial statements based on International Standards on Auditing (ISAs).	X								
8- Adapt appropriate technologies and accounting techniques to collect and analyze information to conclude appropriate solutions for accounting problems.		X							X
9- Develop oral and written communication skills using appropriate technologies to elaborate accounting information and financial reports.	X			X					

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21 Topic Outline and Schedule:

Week	Lecture	Topic and Course SLO	Teaching Methods*/platform	Evaluation Methods**	References
1	1.1	<u>Prologue (SLO1)</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	1.2	<u>Prologue</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	1.3	<u>Prologue</u>	Synchronous / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
2	2.1	<u>Prologue</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.

	2.2	<u>Prologue</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	2.3	<u>Prologue</u>	Synchronous / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
3	3.1	Chapter 1 (SLO1 &2) <u>Managerial Accounting and cost concepts</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	3.2	<u>Managerial Accounting and cost concepts</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	3.3	<u>Managerial Accounting and cost concepts</u>	Synchronous / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting,

					16th Edition, McGraw-Hill.
4	4.1	<u>Managerial Accounting and cost concepts</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	4.2	<u>Managerial Accounting and cost concepts</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	4.3	Chapter 5 (SLO3) <u>Cost volume profit relationships</u>	Synchronous / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th McGraw-Hill.
5	5.1	<u>Cost volume profit relationships</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	5.2	<u>Cost volume profit relationships</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10%	Garrison, R. H. Noreen, E. W., and Brewer

				-Assignments 5% -participation 5% -Final Exam 50%	(2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	5.3	<u>Cost volume profit relationships</u>	Synchronous / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial 16th Edition, McGraw-Hill.
6	6.1	<u>Cost volume profit relationships</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	6.2	<u>Cost volume profit relationships</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	6.3	<u>Mid-term Exam</u>			
7	7.1	Chapter 6 (SLO4,5) <u>Variable costing and segment reporting: Tools for management</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th

					Edition, McGraw-Hill.
	7.2	<u>Variable costing and segment reporting: Tools for management</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	7.3	<u>Variable costing and segment reporting: Tools for management</u>	Synchronous / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
8	8.1	<u>Variable costing and segment reporting: Tools for management</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	8.2	<u>Variable costing and segment reporting: Tools for management</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	8.3	Chapter 7 (SLO6) <u>Activity based Costing: A Tool to Aid decision Making</u>	Synchronous / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial

				-Final Exam 50%	Accounting, 16th Edition, McGraw-Hill.
9	9.1	<u>Activity based Costing: A Tool to Aid decision Making</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	9.2	<u>Activity based Costing: A Tool to Aid decision Making</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	9.3	<u>Activity based Costing: A Tool to Aid decision Making</u>	Synchronous / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
10	10.1	<u>Activity based Costing: A Tool to Aid decision Making</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.

	10.2	Chapter 8 (SLO7,8,9) Master Budgeting	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	10.3	Master Budgeting	Synchronous / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
11	11.1	Master Budgeting	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	11.2	Master Budgeting	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	11.3	Master Budgeting	Synchronous / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting,

					16th Edition, McGraw-Hill.
12	12.1	Master Budgeting	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	12.2	Chapter 12 (SLO 7,8,9) <u>Differential Analysis: The Key to Decision Making</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	12.3	<u>Differential Analysis: The Key to Decision Making</u>	Synchronous / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
13	13.1	<u>Differential Analysis: The Key to Decision Making</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	13.2	<u>Differential Analysis: The</u>	Synchronous lecturing / online	-Mid-term Exam 30% -Quiz 10%	Garrison, R. H. Noreen, E. W., and Brewer

		<u>Key to Decision Making</u>		-Assignments 5% -participation 5% -Final Exam 50%	(2018), Managerial Accounting, 16th Edition, McGraw-Hill.
	13.3	<u>Differential Analysis: The Key to Decision Making</u>	Synchronous / online	-Mid-term Exam 30% -Quiz 10% -Assignments 5% -participation 5% -Final Exam 50%	Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw- Hill.
	14	Final Exam			

- Teaching methods include: Synchronous lecturing/face to face and online via Microsoft teams.
- Evaluation methods include: Homework, Quiz, Exam, pre-lab quiz...etc

22 Evaluation Methods:

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

Evaluation Activity	Mark	Topic(s)	Period (Week)	Platform
Mid-Term Exam	30%	Ch.1+ch.2+ch.5	Week 6	At Campus
Participation	5%			Microsoft teams
Quiz	15%	Ch.6+ch.7	Week 9	Moodle
Final Exam	50%	Ch.1+ch.2+ch.5+ch.6+c h.7+ch.8+ch.12	Week 14	At Campus

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 or a smartphone, and should also have internet connection, accounts on e-learning and Microsoft teams.

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. Moreover, the student must not be late when the class is begun as they must arrive on time for both campus and online lectures.

B- Absences from exams and submitting assignments on time: University regulations are applied to this course, regarding class attendance; punctuality, exam, makeup exams; absence with permission; penalties for cheating; and policies for assignment and projects. Students should be aware of all those in addition to other rules and regulations.

C- Health and safety procedures: All students must follow social distancing procedures in the classrooms which are issued by the university and committed in their class (campus) room and online room based on their timetable.

D- Honesty policy regarding cheating, plagiarism, misbehavior: Penalties for cheating; and policies for plagiarism and misbehavior will be applied case by case once needed. Students should be aware of all those in addition to other rules and regulations.

25 References:

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

Garrison, R. H. Noreen, E. W., and Brewer (2018), Managerial Accounting, 16th Edition, McGraw-Hill.

26 Additional Information

Required Exercises in each chapter:

Prologue: No exercise. (The focus on the difference between managerial and financial accounting and the three main functions of managerial accountant).

Chapter 1: Exercises 1-1 to 1-8, and 1-11, 1-15, and 1-17.

Chapter 5: Exercises 5-1, 5-4 to 5-10, and 5-12 to 5-15.

Chapter 6: Exercises 6-1 to 6-4, 6-6 to 6-7, and 6-9.

Chapter 7: Exercises 7-1 to 7-10.

Chapter 8: Exercises 8-1 to 8-16.

Chapter 12: Exercise 12-1 to 12-13.

Chapters Prologue, 2, 5, 6, 7, 8, 12 will be covered in this semester from the book (see references below).

Name of Course Coordinator: **Dr Omar Mowafi** Signature: **O.M** -----Date: **10/010/2022**

Head of Curriculum Committee/Department: ----- Signature: -----

Head of Department: Signature:

Head of Curriculum Committee/Faculty: ----- Signature: -----

Dean: Signature: