

Course Syllabus

| 1 | Course title | Managerial Accounting |
|-------|--|--|
| 2 | Course number | 1602720 |
| 3 | Credit hours | 3 Hours |
| | Contact hours (theory, practical) | 3 Hours (theory) |
| 4 | Prerequisites/corequisites | |
| 5 | Program title | MBA |
| 6 | Program code | |
| 7 | Awarding institution | University of Jordan |
| 8 | School | School of Business |
| 9 | Department | Accounting |
| 10 | Course level | Master |
| 11 | Year of study and semester (s) | 2021/2022 1st semester |
| 12 | Other department (s) involved in teaching the course | |
| 13 | Main teaching language | English |
| 14 | Delivery method | x□Face to face learning □Blended □Fully online |
| 15 | Online platforms(s) | □Moodle □Microsoft Teams □Skype □Zoom |
| 13 | Offine platforms(s) | □Others |
| 16 | Issuing/Revision Date | Oct.16,2021 |
| 17 Co | urse Coordinator: | |
| Nam | e: Prof. Ahmad Daher | Contact hours:5-8 Thursday |
| Offic | ce number: 112 | Phone number: : 0796550890 |
| Ema | il: a.daher@ju.edu.jo | |



18 Other instructors:

| Name: | | | | |
|------------------|-----------------------------|---------------------|---------|--|
| Office number: | | | | |
| Phone number: | | | | |
| Email: | | | | |
| Contact hours: | | | | |
| Name: | | | | |
| Office number: | | | | |
| Phone number: | | | | |
| Email: | | | | |
| Contact hours: | | | | |
| 19 Course Descri | ption: | | | |
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| The course invol | ves using accounting inforr | nation for decision | making. | |
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20 Course aims and outcomes:



A- Aims:

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

Program Learnings Outcome (program SLOs):

- 1. **Evaluate** and develop the ability to transfer the business administrative knowledge into practical sceneries.
- 2. **Apply** advanced and effective oral and writing communication skills, using technologies, to communicate effectively with academic and professional peers.
- 3. **Develop** advanced problem solving and critical thinking skills by identifying a business complicated problem, generating and comparing alternative of accounting, finance and management methods to develop original solutions.
- 4. **Assess** business administrative contemporary issues to reflect ethical commitment and social responsibility to individuals, organizations, community and society.
- 5. **Exhibit** the leadership capacity and teamwork skills in complex accounting environment for business decision making.
- 6. **Adapt** autonomy, accountability and continuous self-development in analyzing and performing a major administrative task at their work places.
- 7. **Evaluate** the current status of research and practices in accounting field and discuss potential ways to contribute to the field.
- 8. **Write** an original thesis and research to a professional standard that expand the knowledge in accounting discipline and other related fields. (Thesis Track)
- 9. **Discuss** appropriate sources of information and choose suitable analytical methods to integrate knowledge from accounting and different related fields, by implementing cognitive skills to think critically.
- 10. **Write** a research proposal to a professional standard that contribute to the knowledge in accounting discipline and other related fields.
- B- Students Learning Outcomes (SLOs):

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

| | SLO | SLO | |
|-------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|--|
| SLOs | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | |
| | | | | | | | | | | | | |
| SLOs of the | | | | | | | | | | | | |
| course | | | | | | | | | | | | |
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| 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. | | وضمان الجودة ACCREDITATIONS GUALITY ASSURANCE CENTER | | | | | | | | | | | |
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| 12. Be able to | | | | | * | | |
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| determine the | | | | | | | |
| appropriate | | | | | | | |
| appropriate transfer price in a particular setting. | | | | | | | |
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21. Topic Outline and Schedule:

| Week | Lecture | Торіс | Intended Learning Outcome | Learning Methods (Face to Face/Blended/ Fully Online) | Platform | Synchronous / Asynchronous Lecturing | Evaluation Methods | Resources |
|------|---------|--|---------------------------------|--|----------|--|-----------------------|------------------------------|
| 1 | 1.1 | How manageme nt accounting informatio n supports decision making | 1+ 2 | Face to Face | | Synchrono us lecturing | Homewo rk | Requir ed Textboo k |
| | 1.2 | | | | | | | |
| | 1.3 | | | | | | | |



| 2 2.1 decision making Face to Face Homewo rk 1 | Required Resources Required Textbook |
|---|---------------------------------------|
| Veck Lecture Topic Learning Outcome Learning Methods (Face to Face/Blended/Fully Online) Platform Asynchronous / Asynchronous Lecturing Lecturing Methods (Face to Face/Blended/Fully Online) Synchronous Lecturing Homewo rk 1 | Require d Textboo k |
| Week Lecture Topic Intended Learning Outcome Learning Methods (Face to Face/Blended/Fully Online) Platform Synchronous / Asynchronous / Asynchronous Lecturing 3.1 Using costs in decision making 2 + 3 + 4 Synchrono us lecturing Homewo rk 3.2 3.3 Face to Face Synchrono us lecturing Homewo rk 4.1 Accumula assigning costs to products Face to Face Face to Face Homewo rk | Require d Textboo k |
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| Accumula 5 ting and assigning costs to products Face to Face Synchrono us lecturing Homewo 7 rk | D |
| 4.1 ting and assigning costs to products Face to Face Us lecturing Homewo rk | D |
| | Require d Textboo k |
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| 4.3 | |
| 5.1 assigning costs to Homewo | Require d Textboo k |
| 5.2 | |
| 5.3 | |
| 6.1 Activity based cost us lecturing Homew | Require d Textboo k |
| 6.2 | |



| 7 | 7.1 | Chapters 1 - 5 | | | | | Require |
|----|------|--|---|--------------|---------------------------|-----------------|------------------------------|
| 7 | | | | | | | |
| 7 | | | | | | Midterm Exam | d Textboo k |
| | 7.2 | Activity based cost systems | 6 | Face to Face | Synchrono us lecturing | Homewo rk | Require d Textboo k |
| | 7.3 | | | | | | |
| 8 | 8.1 | Measurin g and managing customer relationshi ps | 7 | Face to Face | Synchrono us lecturing | Homewo rk | Require d Textboo k |
| | 8.2 | | | | | | |
| | 8.3 | | | | | | |
| 9 | 9.1 | Measuring and managing process performan ce | 8 | Face to Face | Synchrono us lecturing | Homewo rk | Require d Textboo k |
| | 9.2 | | | | | | |
| | 9.3 | | | | | | |
| 10 | 10.1 | Measuring and managing process performan ce | 8 | Face to Face | Synchrono us lecturing | Homewo rk | Require d Textboo k |
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| | 10.3 | | | | | | |



| ACCREDITATION & QUALITY ASSURAN | CE CENTER | 1 | | 1 | | I | 1 |
|---------------------------------|-----------|--------------|---------|--------------|---------------|--------|---------|
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| | | g and | | | us lecturing | | Require |
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| | | 15.2 | | | | |
|---|----|------|------------|--|--|--|
| | | 15.3 | | | | |
|] | 16 | | 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:

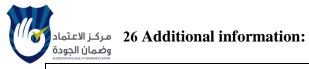
- A- Attendance policies: Students are not allowed to miss more than 15% of the classes during the semester. Failing to meet this requirement will be dealt with according to the university disciplinary rules.
- B- Absences from exams and submitting assignments on time: A substitute exam will be given 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:



| Name of Course Coordinator: -Prof. Ahmad DaherSignature: |
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| Date: Oct.16, 2021 |
| Head of Curriculum Committee/Department: Signature: |
| Figure of Curriculum Committee Department. |
| , |
| Head of Department: Dr. Hala Zeidan Signature: |
| Trade of Department. Dr. Trade Zerdan |
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| Head of Curriculum Committee/Faculty: Signature: |
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| Dean: Signature: |
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