



The University of Jordan

Accreditation & Quality Assurance Center

COURSE Syllabus

1	Course title	<i>Managerial Accounting</i>
2	Course number	<i>5202211</i>
3	<i>Credit hours (theory, practical)</i>	<i>3</i>
	<i>Contact hours (theory, practical)</i>	<i>3</i>
4	Prerequisites/corequisites	<i>Accounting I</i>
5	Program title	<i>Accounting</i>
6	Program code	<i>03</i>
7	Awarding institution	<i>The university of Jordan</i>
8	Faculty	<i>Management and finance</i>
9	Department	<i>Accounting</i>
10	Level of course	<i>2</i>
11	Year of study and semester (s)	<i>2nd semester 2015/2016</i>
12	Final Qualification	<i>Bachelor</i>
13	Other department (s) involved in teaching the course	<i>None</i>
14	Language of Instruction	<i>English</i>
15	Date of production/revision	<i>1st semester 2010 / revised yearly</i>

16. Course Coordinator:

Office numbers, office hours, phone numbers, and email addresses should be listed.

3102 Rania ALOmari , (11:00-12:00am) , 0777373245 , r.omari@ju.edu.jo

17. Other instructors:

Office numbers, office hours, phone numbers, and email addresses should be listed.

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18. Course Description:

As stated in the approved study plan.

Managerial accounting is a set of tools and techniques that could almost be called simply "management". From budgeting, to the allocation of company resources, to pricing the company's products, all managers use the results of management accounting on a daily basis. This course will teach you not only to create a budget and other tools that everyone from accountants to marketing managers , and decision makers use , but also the critical thinking skills necessary to succeed in business. It is the combination of understanding the techniques and how to apply in the real world that empowers students to make business decisions.

1. 19. Course aims and outcomes:

2.

A- Aims:

After completing this course the student must demonstrate the knowledge and ability to:

- Identify the major differences and similarities between financial and managerial accounting.
- Understand the role of management accountants in an organization.
- Understand the basic concepts underlying: (JIT) and (TOC).
- Identify the three basic manufacturing cost categories.
- Distinguish between product cost and period cost.
- Prepare an income statement including calculation of the cost of the goods sold.
- Prepare a schedule of cost of goods manufactured.
- Understand the differences among variable cost, fixed costs, direct costs, and indirect costs.
- Identify the cost classifications used in making decisions: differential costs, opportunity costs, and sunk costs.
- Prepare and interpret a cost -volume-profit graph.
- Use contribution margin ratio to compute changes in contribution margin and operating income resulting from changes in sales volume.
- Show the effects on contribution margin of changes in variable costs, fixed costs, selling price, and volume.
- Compute the break-even point in unit sales and sales dollars for a single product and mix products.
- Determine the level of sales needed to achieve a desired target profit.
- Compute the margin of safety and explain its significance.
- Compute the degree of operating leverage at a particular level of sales and explain how the degree of operating leverage can be used to predict changes in net operating income.
- Understand why organizations budget and the processes they use to create budgets.
- Understand how to prepare the following budgets: a sales budget, including expected cash collections, a production budget, direct material budget, including cash disbursements, a direct labor budget, a manufacturing overhead budget, cash budget, budgeted income statement and balance sheet.
- Identify relevant and irrelevant costs and benefits in a decision situation.
- Prepare an analysis showing whether a product line should be dropped or retained,
- Prepare a make or buy decision, prepare an analysis showing whether a special order should be accepted.
- Determine the most profitable use of constrained resource, and prepare an analysis showing whether joint products should be sold at the split-off point or processed further.
- Evaluate the acceptability of an investment project using NPV and IRR methods.
- Rank investment projects in order of preference.
- Determine and compute payback period and simple rate of return.
- Compute the selling price of a product using the absorption costing approach.
- Compute the target cost for a new product or service.

- Intended Learning Outcomes (ILOs): Upon successful completion of this course students will be able to ...

20. Topic Outline and Schedule:

3.

Topic	Week	Instructor	Achieved ILOs	Evaluation Methods	Reference
Managerial Accounting: An Overview	1	Omari	1	Assignments & short exams	Managerial Accounting", by Garrison/ Noreen/ Brewer, 14 th edition, Irwin McGraw Hill.
Managerial Accounting and Cost Concepts	2-3	Omari	2	Assignments & short exams	Managerial Accounting", by Garrison/ Noreen/ Brewer, 14 th edition, Irwin McGraw Hill.
Cost-Volume-Profit Relationships	4-6	Omari	3	Assignments & short exams	Managerial Accounting", by Garrison/ Noreen/ Brewer, 14 th edition, Irwin McGraw Hill.
Profit Planning	7-10	Omari	4	Assignments & short exams	Managerial Accounting", by Garrison/ Noreen/ Brewer, 14 th edition, Irwin McGraw Hill.
Differential Analysis: The Key to Decision Making	11-12	Omari	5	Assignments & short exams	Managerial Accounting", by Garrison/ Noreen/ Brewer, 14 th edition, Irwin McGraw Hill.
Capital Budgeting Decisions	13-14	Omari	6	Assignments & short exams	Managerial Accounting", by Garrison/ Noreen/ Brewer, 14 th edition, Irwin McGraw Hill.

21. Teaching Methods and Assignments:

Development of ILOs is promoted through the following teaching and learning methods:

- 1- presenting theoretical aspects of topics***
- 2- solving practical case studies***
- 3- using excel applications to solve problems***
- 4- presenting research papers***

22. Evaluation Methods and Course Requirements:

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

- 1- short exams***
- 2- short home assignments***
- 3- make virtual projects for capital budgeting techniques***

23. Course Policies:

- A- Attendance policies: according to Jordanian university rules
- B- Absences from exams and handing in assignments on time: according to Jordanian university rules
- C- Health and safety procedures: according to Jordanian university rules
- D- Honesty policy regarding cheating, plagiarism, misbehavior: according to Jordanian university rules
- E- Grading policy: according to Jordanian university rules
- F- Available university services that support achievement in the course: computer lap , internet

24. Required equipment:

The course needs :

- 1- specific computer lap for faculty
- 2- periodical visits to corporations

25. References:

- A- Required book (s), assigned reading and audio-visuals:
Managerial Accounting, by Garrison/ Noreen/ Brewer, 14th edition, Irwin McGraw Hill.
- B- Recommended books, materials, and media:

26. Additional information:

Name of Course Coordinator: -----Signature: ----- Date: -----

Head of curriculum committee/Department: ----- Signature: -----

Head of Department: ----- Signature: -----

Head of curriculum committee/Faculty: ----- Signature: -----

Dean: ----- -Signature: -----

Copy to:
Head of Department
Assistant Dean for Quality Assurance
Course File