



"الريادة والأبداع في الأعمال"
"Entrepreneurship and
Innovation in Business"

جامعة الزيتونة الأردنية
Al-Zaytoonah University of Jordan
كلية الأعمال
Faculty of Business



"عراقة وجودة"
Tradition and
"Quality"

Detailed Course Description - Course Plan Development and Updating Procedures/ Accounting Department QF05/0408-3.0E

Faculty	Business	Department	Accounting
Course number	0502434	Course title	Managerial Accounting
Number of credit hours	3	Pre-requisite/co-requisite	Principles of Accounting (2)

Brief course description

The course provides students with the fundamentals of Managerial accounting; it makes a clear distinction between Cost and managerial accounting topics. It covers cost classification, flow, and estimation. It also covers the use of accounting information in planning and control decisions; such as cost-volume-profit analysis, comprehensive budgeting, relevant and irrelevant costs in nonrecurring decisions; responsibility accounting, and performance evaluation.

	Course goals and learning outcomes
Goal 1	Define The conceptual framework of managerial accounting
Learning outcomes	1.1 The student will be able to demonstrate knowledge and understanding in Managerial accounting 1.2 The student will be able to demonstrate understanding and skills of being part of a team in accounting situations 1.3 The students will effectively apply knowledge and skills in the functional areas of business
Goal 2	Knowledge about Management accounting and its relationship to other sciences
Learning outcomes	2.1 The student will be able to demonstrate knowledge and understanding in Managerial accounting 2.2 The students will effectively apply knowledge and skills in the functional areas of business
Goal 3	Use of information for decision-making short-term
Learning outcomes	3.1 The student will be able to demonstrate knowledge and understanding in ethical, regulatory, and social responsibility in accounting issues 3.2 The student will be able to communicate effectively, both oral and written in accounting topics and research 3.3 The students will effectively apply knowledge and skills in the functional areas of business
Goal 4	Analysis of the relationship between cost and profit and Size.
Learning outcomes	4.1 The student will be able to demonstrate understanding and skills of being part of a team in accounting situations 4.2 The student will be able to demonstrate knowledge and understanding in ethical, regulatory, and social responsibility in Managerial accounting issues 4.3 The student will apply critical thinking skills by solving problems requiring quantitative and/or qualitative analysis
Goal 5	Understand Short-term production decisions
Learning outcomes	5.1 The student will be able to demonstrate understanding and skills of being part of a team in accounting situations 5.2 The student will be able to demonstrate knowledge and understanding in ethical, regulatory, and social responsibility in Managerial accounting issues 5.3 The student will apply critical thinking skills by solving problems requiring



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	quantitative and/or qualitative analysis
Goal 6	Prepare Planning Budget
Learning outcomes	6.1 The student will be able to demonstrate knowledge and understanding in ethical, regulatory, and social responsibility in accounting issues 6.2 The student will be able to communicate effectively, both oral and written in accounting topics and research 6.3 The students will effectively apply knowledge and skills in the functional areas of business
Goal 7	Prepare The capital budget
Learning outcomes	7.1 The student will be able to demonstrate understanding and skills of being part of a team in accounting situations 7.2 The student will be able to demonstrate knowledge and understanding in ethical, regulatory, and social responsibility in Managerial accounting issues 7.3 The student will apply critical thinking skills by solving problems requiring quantitative and/or qualitative analysis
Textbook	Garrison Ray H., Eric W. Noreen and Peter C. Brewer, Managerial Accounting, 15th edition, McGraw-Hill, 2015, USA.
Supplementary references	Horngren Charles T., and Others, Introduction to Management Accounting, 16th Edition, Pearson Prentice Hall, 2014

Course timeline				
Week	Number of hours	Course topics	Pages (textbook)	Notes
01	3	The conceptual framework of managerial accounting: Definition of management accounting and characteristics	4-32	
02	3	Objectives of management accounting. Management accounting and its relationship to other sciences	4-32	
03	1 1 1	Use of information for decision-making short-term: - Appropriate information for decision-making. - Tabulation and classification of costs. Use of information for decision-making short-term: Analyze the behavior of cost components	40-112	
04	3	Use of information for decision-making short-term: Analyze the behavior of cost components		
05	1 1 1	Analysis of the relationship between cost and profit and Size: Analysis of the concept of parity and objectives. - Select a point arithmetic and a statement - Break- even point and margin of safety: - A point in the case of multiple products Point of the temporary closure. - Break-even analysis and planning of profit and sales Break-even analysis and tax on income: - Break-even analysis assumptions. - Break-even analysis uses	40-112	
06	3	REVIEW + FIRST EXAM		



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07	3	Short-term production decisions.	226-244	
08	3	Short-term production decisions.	226-244	
09	1 1 1	Planning Budget: - The concept of Planning Budget and defined. - Principles of preparation Planning Budget - Basis of preparation Planning Budget.	269-332	
10	3	Objectives of planning budgets: - Types of Planning Budget.	269-332	
11	3	- Planning Budget for ongoing operations	269-332	
12	3	REVIEW + SECOND EXAM		
13	3	The capital budget: - Balancing the processes of capitalism and feasibility studies	435-462	
14	3	- Economic feasibility criteria	435-462	
15	3	- Trade-offs between investment alternatives in the circumstances of the future is certain	435-462	
16	3	REVIEW + FINAL EXAM		

Theoretical course evaluation methods and weight	Participation = 10% First exam 20% Second exam 20% Final exam 50%	Practical (clinical) course evaluation methods	Semester students' work = 50% (Reports, research, quizzes, etc.) Final exam = 50%
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Approved by head of department	Dr. Abdallah Atieh	Date of approval	30/8/2017
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Extra information (to be updated every semester by corresponding faculty member)

Name of teacher		Office Number	
Phone number (extension)		Email	_____@zu.edu.jo
Office hours			

Dr. Isam Saleh