

Course Specification

(Postgraduate Programs)

Course Title: Studies in Management and Cost Accounting

Course Code: ACCT 6102

Program: Master of Science in Accounting

Department: Accounting Department

College: College of Business

Institution: Imam Mohammad Ibn Saud Islamic University

Version: (1)

Last Revision Date:



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A. General information about the course:

1. Course Identification:

1. Credit hours: (4 Hours)			
2. Course type			
A.	<input type="checkbox"/> University	<input type="checkbox"/> College	<input checked="" type="checkbox"/> Department <input type="checkbox"/> Track
B.	<input checked="" type="checkbox"/> Required		<input type="checkbox"/> Elective
3. Level/year at which this course is offered: (First level/ First year)			
4. Course General Description:			
This course focuses on the use of current management and costs accounting techniques in problems solving and decision making. In particular, this course shows how management accounting could assist the management in achieving the business strategies and the organizational objectives.			
5. Pre-requirements for this course (if any):			
N/A			
6. Pre-requirements for this course (if any):			
N/A			
7. Course Main Objective(s):			
This course aims to develop students' cognitive abilities and skills to enable them to analyze and solve problems using numerous case studies. It also takes into account the skills and competencies that management accountants must develop in order to take advantage of the many opportunities offered by new management accounting technologies.			

2. Teaching Mode: (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	48	100%
2	E-learning		
3	Hybrid <ul style="list-style-type: none"> • Traditional classroom • E-learning 		
4	Distance learning		



3. Contact Hours: (based on the academic semester)

No	Activity	Contact Hours
1.	Lectures	48
2.	Laboratory/Studio	
3.	Field	
4.	Tutorial	
5.	Others (specify)	
	Total	48

B. Course Learning Outcomes (CLOs), Teaching Strategies and Assessment Methods:

Code	Course Learning Outcomes	Code of PLOs aligned with the program	Teaching Strategies	Assessment Methods
1.0	Knowledge and understanding			
1.1	Clarifies with precision modern accounting procedures and practices related to management and cost accounting	K2	<ul style="list-style-type: none"> • Debate • Brainstorming • Guided Learning Case study 	<ul style="list-style-type: none"> • Written exams • Assignments
1.2	Identifies the most important methods that can be used to evaluate internal decision-making.	K3	<ul style="list-style-type: none"> • Debate • Brainstorming • Guided Learning • Case study 	<ul style="list-style-type: none"> • Written exams • Assignments
2.0	Skills			
2.1	Evaluates fundamental theories through purposeful critical analysis to provide creative solutions in Decision Making.	S2	<ul style="list-style-type: none"> • Problem-based learning • Case study • Self-learning • Guided Learning • Research activities 	<ul style="list-style-type: none"> • Written exams • Assignments
2.2	Applies quantitative and/or qualitative methods and information technology to analyze data and	S4	<ul style="list-style-type: none"> • Problem-based learning • Case study • Self-learning 	<ul style="list-style-type: none"> • Written exams • Assignments



Code	Course Learning Outcomes	Code of PLOs aligned with the program	Teaching Strategies	Assessment Methods
	information, in complex contexts, related to management and cost accounting, and communicating in a variety of ways to convey results.		<ul style="list-style-type: none"> • Guided Learning • Research activities 	
3.0	Values, autonomy, and responsibility			
3.1	Adheres to professional and human values and ethics in dealing with various issues and problems related to management and cost accounting.	V1	<ul style="list-style-type: none"> • Problem-based learning • Active Learning 	<ul style="list-style-type: none"> • Presentations • Assignments
3.2	Collaborates effectively within a team to address issues related to management and cost accounting, taking on leadership role, assuming responsibility,	V3	<ul style="list-style-type: none"> • Debate • Problem-based learning • Active Learning 	<ul style="list-style-type: none"> • Discussion • Presentations • Assignments

C. Course Content:

No	List of Topics	Contact Hours
1.	The Manager and Management Accounting.	4
2.	Cost Terms and Purposes.	4
3.	Determine how costs behave.	4
4.	Cost-Volume-Profit Analysis.	8
5.	Activity-Based Costing and Activity-Based Management	8
6.	Master Budget and Responsibility Accounting	8
7.	Decision Making and Relevant Information	8
8.	Strategy, Balanced Scorecard, and Strategic Profitability Analysis	4
Total		48



D. Students Assessment Activities:

No	Assessment Activities *	Assessment timing (in week no)	Percentage of Total Assessment Score
1.	Midterm Exam	6	20%
2.	Individual assignments and presentations	Weekly	20%
3.	Group assignments and presentations	Weekly	20%
4.	Participation	Weekly	10%
5.	Final exam	According to the time specified by the college	30%

*Assessment Activities (i.e., Written test, oral test, oral presentation, group project, essay, etc.)

E. Learning Resources and Facilities:

1. References and Learning Resources:

Essential References	Management and Cost Accounting; A. Bhamani; Horngren C.T.; Datar S.M.; Rajan M.V. Seventh Edition Pearson Education Limited, 2019.
Supportive References	Management and Cost Accounting; Drury, C.; Tayles, M. Twelve Edition, Cengage, 2023. Horngren's Cost Accounting: A Managerial Emphasis; Datar S. M. and Rajan M.V. Seventeenth Edition, Pearson Education Limited, 2021.
Electronic Materials	www.cimaglobal.com www.sdl.edu.sa
Other Learning Materials	Journals: Management Accounting Research Journal of Management Accounting Research Advances in management accounting

2. Educational and Research Facilities and Equipment Required:

Items	Resources
facilities (Classrooms, laboratories, exhibition rooms, simulation rooms, etc.)	Classroom for up to 30 students

Items	Resources
Technology equipment (Projector, smart board, software)	Data projector, smart board, internet connection
Other equipment (Depending on the nature of the specialty)	Blackboard platform

F. Assessment of Course Quality:

Assessment Areas/Issues	Assessor	Assessment Methods
Effectiveness of teaching	-Program leaders -Students	- Indirect through student questionnaires. - Indirect through the program leaders' evaluation of quality files.
Effectiveness of students' assessment	-Program leaders -Faculty members	-Direct through periodic review of the course by the Department's Curriculum and Planning Committee -Direct through discussion between program leaders and faculty members.
Quality of learning resources	-Program leaders -Faculty members - Students	-Direct through discussion between program leaders and faculty members. - Indirect through student questionnaires.
The extent to which CLOs have been achieved	Program leaders -Faculty members	-Direct by measuring CLOs and comparing them with the target level.
Other		

Assessor (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

G. Specification Approval Data:

COUNCIL /COMMITTEE	ACCOUNTING DEPARTMENT COUNCIL
REFERENCE NO.	second Session of The Third Term
DATE	29/08/1444 HIJRI CORRESPONDING TO 21/03/2023

