



Course Outline

Course title	Managerial Accounting	Course code	322
Program	Bachelor in Accounting	Level	ninth
Prerequisite	Cost Accounting Principles	Credit hours	5

Main learning outcomes:

After completing this course, the student should be aware of the following

- The role of accounting in the administrative process and its ability to provide appropriate accounting information for making various decisions
- Cost analysis for various purposes
- Analyze and apply the break-even method and make decisions
- Dealing with the analysis and planning tools necessary to take administrative decisions
- Differential analysis and evaluation of alternatives for managerial decision-making
- Preparing various budgets (comprehensive budget)
- Learn about the concept of decentralization and how to account for responsibility centers and prepare performance reports
- Using modern performance assessment tools in the modern automated environment

Topics to be covered:

Chapter one: The general framework for managerial accounting
Chapter Two: Analysis of the behavior of cost components and cost functions
Chapter Three: Cost-Volume-Profit Relationships
Chapter Four: Decisions Relating to Operations and Activities
Chapter Five: The Comprehensive Budget
Chapter Six: Monitoring and Evaluating Performance
Chapter Seven: Decentralization and Internal Transfer Pricing Methods

Required textbooks:

- **Main book:**
 - Horngren: Cost Accounting, Administrative Introduction (Parts One and Two), Sirikant Datar, Modaf, F Rajan, Sixteenth Edition (1st Arabic Edition), translated by the Saudi Organization for Certified Public Accountants.
- **Other books:**
 - Management Accounting, Dr. Wabel bin Ali Al-Wabil. Dar Wabel Publishing 1426 AH corresponding to 2005 AD.
 - Principles of Costing and Management Accounting, d. Wabel bin Ali Al-Wabil. Dar Al-Wabel Publishing, the thirteenth edition, 1433 AH, corresponding to 2012 AD.

Grading:

First periodic test: 25 marks
Second periodic test: 25 marks
Quizzes, homework, and semester posts: 10 marks
Semester test: 40 marks