



Course Specification

— (Postgraduate)

Course Title: Management Accounting

Course Code: ACC 670

Program: Master of Business Administration

Department: Business Administration

College: College of Economics and Administrative Sciences

Institution: Imam Mohammad Ibn Saud Islamic University

Version: 2023

Last Revision Date: 20/8/23



Table of Contents

A. General information about the course:.....	3
B. Course Learning Outcomes (CLOs), Teaching Strategies and Assessment Methods:	4
C. Course Content:	5
D. Students Assessment Activities:	6
E. Learning Resources and Facilities:.....	6
F. Assessment of Course Quality:	7
G. Specification Approval Data:.....	7





A. General information about the course:

1. Course Identification:

1. Credit hours: 3)			
2. Course type			
A.	<input type="checkbox"/> University	<input type="checkbox"/> College	<input 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: (Level 3 / First Year.)			
4. Course general Description:			
<p>This course deals with many of the present-day management accounting techniques. It considers the skills and competencies that management accountants should develop in order to take advantage of the many opportunities offered by the new management accounting techniques.</p> <p>This course covers five parts :(i) Management Accounting Fundamentals, (ii) Accounting Information for Decision Making ;(iii) Planning and Budgetary Control Systems; (iv) Management Control and Performance Issues; (v) Quality; Time and the Strategic Management of Costs. Case studies and papers discussions and presentations are to be used to illustrate the use and the relevance of management accounting tools to solve operational and strategic problems.</p>			
5. Pre-requirements for this course (if any):			
None			
6. Pre-requirements for this course (if any):			
None			
7. Course Main Objective(s):			
<p>Upon completion of this course, the student should get:</p> <ul style="list-style-type: none"> • A comprehensive understanding of accounting, accounting concepts and the role of accounting information in decision making; • An adequate knowledge on management accounting techniques, skills and competencies. • An understanding of contemporary accounting issues facing business people and other users of accounting information. 			

2. Teaching Mode: (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	30	100
2	E-learning		
3	Hybrid		





No	Mode of Instruction	Contact Hours	Percentage
	<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	30
2.	Laboratory/Studio	
3.	Field	
4.	Tutorial	
5.	Others (specify).....	
Total		30

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

Code	Course Learning Outcomes	Code of CLOs aligned with program	Teaching Strategies	Assessment Methods
1.0	Knowledge and understanding			
1.1	Understand the role of accounting information.	K2	Lectures	Exams, assignments.
1.2	Understand the most important methods that can be used to evaluate internal decision making.		Lectures	Exams, assignments.
2.0	Skills			
2.1	Explain the concepts used in cost estimation techniques.		Simulations, research articles	Exams, Discussions.
2.2	Identify costs which may be relevant or irrelevant to a given management decision at hand.		Simulations, research articles	Exams, Discussions.
2.3	Justify the design and implementation aspects surrounding the major tools used		Simulations, research articles	Exams, Discussions.





Code	Course Learning Outcomes	Code of CLOs aligned with program	Teaching Strategies	Assessment Methods
	for competitive strategies such as ABC/ABM, Balanced Scorecard and value chain analysis.			
3.0	Values, autonomy, and responsibility			
3.1	The student should effectively employ self-learning and personal development		Lectures	Presentation
3.2	Enhance the quality of communication in teamwork		Lectures	Presentation
3.3				

C. Course Content:

No	List of Topics	Contact Hours
1.	Management Accounting Fundamentals <ul style="list-style-type: none"> The Accountant's Role in the Organization An Introduction to Cost Term and Purposes Case Studies, Problems and articles Part 1	4
2.	Accounting Information for Decision Making <ul style="list-style-type: none"> Cost Volume Profit Relationships (under Uncertainty and Constraints Hypotheses) Determine How Costs behave Relevant Information for Decision Making Activity Based Costing Pricing, Target Costing and Customer Profitability Analysis Case Studies, Problems and articles Part 2	8
3.	Planning and Budgetary Control Systems <ul style="list-style-type: none"> Motivation, Budgets and Responsibility Accounting Flexible Budget, Variance and Management Control Measuring Yield, Mix and quality effects Case Studies, Problems and articles Part 3	8
4.	Management Control and Performance Issues <ul style="list-style-type: none"> Control Systems and Transfer Pricing Control Systems and Performance Measurement Case Studies, Problems and articles Part 4	6
5.	Quality, Time and the Strategic Management of Costs <ul style="list-style-type: none"> Quality and Throughput Concerns in Managing Costs 	4





<ul style="list-style-type: none"> Accounting for Just-in-Time System Strategic Management Accounting and Emerging Issues <p>Case Studies, Problems and articles Part 5</p>	
Total	30

D. Students Assessment Activities:

No	Assessment Activities *	Assessment timing (in week no)	Percentage of Total Assessment Score
1.	Assignments	weekly	10%
2.	Midterm exam	8th week	20%
3.	Presentation and discussion of papers	Weekly from the 3rd to 10th week	20%
4.	Final exam	During Examination Period 12	50%

*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. Bhimani ; Horngren C.T.; Datar S. M.; Rajan M.V.. Seventh Edition Pearson Education Limited 2019. Horngren's Cost Accounting: A Managerial Emphasis; Datar S. M. and Rajan M.V. Seventeenth Edition, Pearson Education Limited 2021
Supportive References	Journal articles <ul style="list-style-type: none"> Management Accounting Research Journal of Management Accounting Research Management Accounting Quarterly
Electronic Materials	<ul style="list-style-type: none"> www.cimaglobal.com
Other Learning Materials	

2. Educational and Research Facilities and Equipment Required:

Items	Resources
facilities (Classrooms, laboratories, exhibition rooms, simulation rooms, etc.)	Equipped Classrooms and round tables in order to activate a number of appropriate teaching strategies
Technology equipment (Projector, smart board, software)	Data show, Smart Board
Other equipment (Depending on the nature of the specialty)	None



F. Assessment of Course Quality:

Assessment Areas/Issues	Assessor	Assessment Methods
Effectiveness of teaching	Instructor	Direct Comparison
Effectiveness of students assessment	Peer reviewer	Indirect (Periodic Meetings)
Quality of learning resources	Coordinator	Indirect (questionnaire)
The extent to which CLOs have been achieved	Instructor	Direct (through measuring CLO and comparing it with the target)
Other		

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

Assessment Methods (Direct, Indirect)

G. Specification Approval Data:

COUNCIL /COMMITTEE	Business Administration Department / Head of Department
REFERENCE NO.	Council Meeting no. 13, 06/06/2022
DATE	06/06/2022

