



# Course Specification

## (Bachelor)

**Course Title:** Introduction to Managerial Accounting

**Course Code:** ACC 1320

**Program:** Bachelor of Science in Actuarial and Financial Mathematics

**Department:** Accounting

**College:** College of Business

**Institution:** Imam Mohammad Ibn Saud Islamic University

**Version:** 2024 - V1

**Last Revision Date:** None

## Table of Contents

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



## A. General information about the course:

### 1. Course Identification

<b>1. Credit hours:</b>					
<b>3 (2 Lectures, 0 Lab, 2 Tutorials)</b>					
<b>2. Course type</b>					
A.	<input type="checkbox"/> University	<input type="checkbox"/> College	<input checked="" type="checkbox"/> Program	<input type="checkbox"/> Track	<input type="checkbox"/> Others
B.	<input checked="" type="checkbox"/> Required		<input type="checkbox"/> Elective		
<b>3. Level/year at which this course is offered: Level 5 / Year 3</b>					
<b>4. Course general Description:</b>					
This course is an introduction, the aim of which is to enable the student to become familiar with the role of accounting in the administrative process and the extent of its ability to provide appropriate accounting information for making various decisions.					
<b>5. Pre-requirements for this course (if any):</b>					
None					
<b>6. Co-requisites for this course (if any):</b>					
None					
<b>7. Course Main Objective(s):</b>					
The student's familiarity with the role of accounting in the administrative process and the extent of its ability to provide appropriate accounting information for making various decisions, analysing costs and their deviations for various purposes, studying different cost systems, dealing with the analysis and planning tools necessary for making management decisions, differential analysis and evaluating alternatives for making management decisions, and preparing budgets, And the use of performance evaluation tools in the modern automated environment.					

### 2. Teaching mode (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	60	100%
2	E-learning	0	0%
3	Hybrid <ul style="list-style-type: none"> <li>Traditional classroom</li> <li>E-learning</li> </ul>	0	0%
4	Distance learning	0	0%

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

No	Activity	Contact Hours
1.	Lectures	30
2.	Laboratory/Studio	0
3.	Field	0
4.	Tutorial	30
5.	Others (specify)	0
Total		60

### 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	Define the basic concepts related to the fields of management accounting	K1, K2, K3	- Lectures. - Presentations	Direct: -Mid-term and Final Exams - Assignments
2.0	Skills			
2.1	Use appropriate technical methods, such as cost functions and differential analysis, to help management solve problems related to planning, control, and decision-making processes.	S2	Lectures - Create a hypothetical company case and allocate groups into different tasks to complete the accounting cycle - Learning in small groups (cooperative education)	Direct: - Participations and discussions inside the class - assignments - quizzes and mid-term tests - The final test - Evaluating the teamwork as a whole, and the contribution of each member
2.2	Show accounting information related to planning budgets and performance evaluation processes in a way that suits the needs of facility management for use in the areas of	S2	Lectures, discussions and self-learning. Allocating students to groups to solve practical cases.	Direct: - Participations and discussions inside the class - assignments - quizzes and mid-term tests Direct: - The final test



Code	Course Learning Outcomes	Code of CLOs aligned with program	Teaching Strategies	Assessment Methods
	planning and performance evaluation.			
3.0	Values, autonomy, and responsibility			
3.1	Debate effectively within a collective teamwork	V2	Brainstorming through discussions and group work in the class and through other group assignments outside class.	Direct: Allocating a portion of the grades for the student's participation in the classroom, as well as evaluating individual and group assignments

### C. Course Content

No	List of Topics	Contact Hours
1.	Overview of Managerial Accounting	4
2.	Managerial Accounting Concepts and Cost behaviour analysis	6
3.	Cost-Volume-Profit Relationships	6
4.	Standard Costing and Variance	8
5.	Job Order Costing	9
6.	Relevant Costs and Decision Making	9
7.	Planning and Budgeting	9
8.	Performance evaluation	9
Total		60

### D. Students Assessment Activities

No	Assessment Activities *	Assessment timing (in week no)	Percentage of Total Assessment Score
1.	Assignments, participation and teamwork	During the term	10%
2.	Mid-term (1)	Week 5-6	25%
3.	Mid-term (2)	Week 10-11	25%
4.	Final Exam	Week 16	40%

\*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	Horngren, "Cost Accounting, A Managerial Emphasis," Part One and Part Two, sixteenth edition, translated by the Saudi Organization for Certified Public Accountants.
Supportive References	None
Electronic Materials	None
Other Learning Materials	None

### 2. Required Facilities and equipment

Items	Resources
<b>facilities</b> (Classrooms, laboratories, exhibition rooms, simulation rooms, etc.)	Classrooms (40-student capacity) Computer Lab.
<b>Technology equipment</b> (projector, smart board, software)	Blackboard platform
<b>Other equipment</b> (depending on the nature of the specialty)	Data-Show and internet connection

## F. Assessment of Course Quality

Assessment Areas/Issues	Assessor	Assessment Methods
Effectiveness of teaching	Students	Indirectly: through questioners
Effectiveness of Students' assessment	Program leaders, teaching staff and students	Indirectly: through questionnaires. Directly by reviewing the evaluation methods and amending them at the department level.
Quality of learning resources	Program leaders and teaching staff	Directly through the course report prepared by the coordinators and the discussions at the Department Council.
The extent to which CLOs have been achieved	teaching staff	Directly through measuring CLOs

**Assessors** (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

**Assessment Methods** (Direct, Indirect)





### G. Specification Approval

COUNCIL /COMMITTEE	ACCOUNTING DEPARTMENT COUNCIL
REFERENCE NO.	
DATE	

