



## Course Descriptor ACCT-201 Introduction to Managerial Accounting

<b>Proposed Academic Year</b>	2020- 2021	<b>Last Reviewed Academic Year</b>	2019- 2020
<b>Course Code</b>	ACCT201	<b>Course Title</b>	Intro to Managerial Accounting
<b>Credit hours</b>	3	<b>Level of study</b>	Undergraduate -Year One
<b>College / Centre</b>	COBA	<b>Department</b>	Accounting and Finance
<b>Co-requisites</b>	ACCT 101	<b>Pre-requisites</b>	ACCT 101

### 1. COURSE OUTLINE

[This course intends to investigate systematic methodologies for the decision-making process in aimed profit organizations. Additionally, this course designed to determine managerial concepts such as provide costing, budgetary control systems, and performance evaluation systems for planning, coordinating, and monitoring the performance of a business. Also, describes principles of measurement and produces a framework for evaluating the behavioral dimensions of control systems; the influence of various managerial style on motivation and performance in an organization.]

### 2. AIMS

[The objective of this course is to provide a thorough understanding of an internal accounting system in relation to the management decision making process.]

### 3. LEARNING OUTCOMES, TEACHING, LEARNING and ASSESSMENT METHODS

<b>Learning Outcomes (Definitive)</b>	<b>Teaching and Learning methods (Indicative)</b>	<b>Assessment (Indicative)</b>
Upon successful completion of this course, students will be able to:		
1. Ability to explain cost management concepts, product costing techniques and planning & control systems.	<ul style="list-style-type: none"> <li>Lectures</li> <li>Problem Solving</li> <li>Diagram Analysis</li> </ul>	<ul style="list-style-type: none"> <li>Oral in-class assessments and feedback</li> <li>Homework assignments and Formal Examinations                             <ul style="list-style-type: none"> <li>Participation and Attendance</li> </ul> </li> </ul>
2. Ability to address practical decision-making scenarios.	<ul style="list-style-type: none"> <li>Lectures</li> <li>Problem Solving</li> <li>Diagram Analysis</li> </ul>	<ul style="list-style-type: none"> <li>Oral in-class assessments and feedback</li> <li>Homework assignments and Formal Examinations                             <ul style="list-style-type: none"> <li>Participation and Attendance</li> </ul> </li> </ul>
3. Ability to prepare and analyze a master budget and flexible budget	<ul style="list-style-type: none"> <li>Lectures</li> <li>Problem Solving</li> <li>Diagram Analysis</li> </ul>	<ul style="list-style-type: none"> <li>Oral in-class assessments and feedback</li> <li>Homework assignments and Formal Examinations</li> </ul>



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**ACCT-201 Introduction to Managerial Accounting**

		<ul style="list-style-type: none"> <li>• <i>Participation and Attendance</i></li> </ul>

**4. ASSESSMENT WEIGHTING**

Assessment	Percentage of final mark (%)
Homework, Assignments	10
Participation	10
First Examination	20
Mid-term Examination	20
Final Examination	40
<b>TOTAL</b>	<b>100%</b>

**5. ACHIEVING A PASS**

Students will achieve 3 credit hours for this course by passing **ALL** of the course assessments and achieving a **minimum overall score of 50%**

**6. COURSE CONTENT (Indicative)**

Introduction to Managerial Accounting
Job Order Costing
Process Costing
Activity-Based Costing
Decision-Making Concepts
Cost-Volume Profit Analysis
<b>Student Assessment – First Examination</b>
Cost-Volume Profit Analysis: Additional Issues
Incremental Analysis
Pricing
Planning and Control Concepts
<b>Student Assessment – Second Examination</b>
Budgetary Planning
Budgetary Control and Responsibility Accounting
Standard Costs and Balanced Scorecard



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Planning for Capital Investments	
Performance Evaluation Concepts	
Financial Statement Analysis	
Revision and Exams	
<b>Total Hours</b>	<b>48 hours</b>
<b>Plus RECOMMENDED INDEPENDENT STUDY HOURS</b>	<b>48 Hours</b>
<b>Total Course Hours</b>	<b>96 Hours</b>

**7. RECOMMENDED REFERENCES**

Core text/s:

Managerial Accounting, 6th Edition International Student Version by Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso ISBN 978-1-1180-9228-6 February 2012, ©2012

**Library + online resources:-**

<http://www.asu.edu.om/asuedu/about-the-programcurriculum-af/>

<http://www.asu.edu.om/asuedu/wp-content/uploads/2012/07/acc2.jpg>