



Course Specifications

Course Title:	Management Accounting
Course Code:	ACAC 229
Program:	Diploma in Accounting
Department:	Business Administration
College:	The Applied College
Institution:	KING ABDULAZIZ UNIVERSITY

Table of Contents

A. Course Identification.....	3
6. Mode of Instruction (mark all that apply)	3
B. Course Objectives and Learning Outcomes.....	3
1. Course Description	3
2. Course Main Objective.....	3
3. Course Learning Outcomes	4
C. Course Content	4
D. Teaching and Assessment	5
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods	5
2. Assessment Tasks for Students	6
E. Student Academic Counseling and Support	6
F. Learning Resources and Facilities.....	6
1.Learning Resources	7
2. Facilities Required.....	7
G. Course Quality Evaluation	7
H. Specification Approval Data	9

A. Course Identification

1. Credit hours: 4			
2. Course type			
a.	University <input type="checkbox"/>	College <input type="checkbox"/>	Department <input checked="" type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	Others <input type="checkbox"/>
3. Level/year at which this course is offered: Level 5 / Year 2			
4. Pre-requisites for this course (if any):			
ACAC 222, ACAC 223,			
5. Co-requisites for this course (if any):			
None			

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	3	70
2	Blended	1	30
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	36
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	36

B. Course Objectives and Learning Outcomes

1. Course Description

College has different Specialized Programmed (such as Accounting, Marketing, Insurance, Sales), each program has its own Committee under the chairmanship of Head of the Department and Industry executives of the respective areas. Each committee has Advisory Committee comprises of the respective specialized faculty members and the concerned industry executives. The meeting held biannually where courses are reviewed to bring in line with latest advancements in the field.

2. Course Main Objective

To develop knowledge and skills in the application of Management Accounting techniques, budgeting, and standard costing with:

- 1- Introducing the nature, the source and purpose of cost accounting and the costing techniques used in business which are essential for any management accountant.
- 2- Preparation and use of budgeting and standard costing and variance analysis as essential tools for planning and controlling business costs.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Describe and explain the nature, source and purpose of management information.	
1.2	Recognize the cost accounting techniques.	
1.3	Record and Prepare budgets for planning and control.	
1.4		
2	Skills :	
2.1	Compare the actual costs with standard costs and analyze any variances.	
2.2	Criticize the performance measurements and monitor business performance.	
2.3	Calculate the Mathematical and numerical skills are greatly enhanced through the preparation of different types of budgets and the calculation and interpretation of the different types of variances. IT skills are also enhanced as students prepare homework assignments in word and excel formats. Moreover, projects when required are prepared in PowerPoint presentations.	
2.4	Evaluate the different types of costs that are used for different purposes.	
3	Values:	
3.1	Choose the importance and benefit of group work.	
3.2	Evaluate the problem solving in support of managerial accounting of an organization through different cases and scenarios that require wise management decisions and evaluation of performance by the end of the period.	
3.3		
3...		

C. Course Content

No	List of Topics	Contact Hours
1	Manager, and Management Accounting: -financial accounting and management accounting. -Decision making, planning, and control.	Hours 6
2	Budgeting - Nature and purpose of budgeting - Budget preparation - Flexible budgets - Capital budgeting - Behavioral aspects of budgeting	8Hours
3	costing system: - Standard costing system - Cost variances.	Hours8
5	Divisional performance and transfer pricing: - Decentralization. - Transfer Pricing.	4Hours

6	Performance Measurement: <ul style="list-style-type: none"> - Performance measurement - Cost reductions and value enhancement - Monitoring performance and reporting - 	6 Hours
7	Divisional performance and transfer pricing: <ul style="list-style-type: none"> - Decentralization. - Transfer Pricing. 	6 Hours
Total		36

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Describe and explain the nature, source and purpose of management information.	<ul style="list-style-type: none"> • Lectures • Class participation/ group discussion • Problem solving questions • Case study • Students' speech and presentation • Self- study promotion • Students counseling during office hours. 	<ul style="list-style-type: none"> • Quizzes • Assignments • Class discussion • Report writing • Problem solving sessions • Mid -term exams consisting of Written questions, true & false, multiple choice, etc. • Final Exam
1.2	Recognize the cost accounting techniques.		
1.3	Record and Prepare budgets for planning and control.		
1.4			
2.0	Skills		
2.1	Compare the actual costs with standard costs and analyze any variances.	<ul style="list-style-type: none"> • Lectures • Class participation/ group discussion • Problem solving questions • Case study • Students' speech and presentation • Self-study promotion 	<ul style="list-style-type: none"> • Quizzes • Individual and group assignments • Class participation • Problem solving • Case study • Mid-term's exams consisting of Written
2.2	Criticize the performance measurements and monitor business performance.		
2.3	Calculate the Mathematical and numerical skills are greatly enhanced through the preparation of different types of budgets and the calculation and interpretation of the different types of variances. IT skills are also		

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
	enhanced as students prepare homework assignments in word and excel formats. Moreover, projects when required are prepared in PowerPoint presentations.	<ul style="list-style-type: none">Students counseling during office hours.	<p>questions, true & false, multiple-choice questions, etc.</p> <ul style="list-style-type: none">Final Exam
2.4	Evaluate the different types of costs that are used for different purposes.		
3.0	Values:		
3.1	Choose the importance and benefit of group work.	<ul style="list-style-type: none">Group discussion, class participation, speeches and presentations.Encourage use of computer in projects, assignments and presentations.Assigning claims, underwriting and reinsurance calculations and numerical problem solving.	<ul style="list-style-type: none">QuizzesNumerical problem solvingCase studyMid-term's exams consisting of Written questions, true & false, multiple-choice questions, etc.Final Exam
3.2	Evaluate the problem solving in support of managerial accounting of an organization through different cases and scenarios that require wise management decisions and evaluation of performance by the end of the period.		
3.3			

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1			
2			
3			
4			
5			

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice:

The faculty members are required to display at the front of their office a schedule dividing into lecture hours and office hours. The office hours are available for individual student's consultation and counseling which is on average 30-45 minutes per course per day.

Beside each faculty member provides counseling to their students, there are also other sources of counseling to students. These are college admission office and counsel and alumni office.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Horngren, Datar, and Rajan. Cost Accounting, Managerial Emphasis. 2014.
Essential References Materials	Colin Drury, Cost and Management Accounting: An Introduction, 2013
Electronic Materials	www.socpa.org.sa www.saa.org.sa
Other Learning Materials	SEDI (Saudi Entrepreneurship development Institute). This Institute can enhance the skill for the person after obtaining the Associate diploma and their credentials etc.

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	College maintains a very high standard of safety and security arrangements. Providing the students with healthy educational environment with all possible latest and essential educational equipment's and Supplies: <ul style="list-style-type: none"> • Lecture room with 25 to 30 students' accommodation • Computer Lab with all its essentials accommodates 25 to 30 students • For higher number of students seminar rooms are used which can accommodate up-to 200 students' time • Students' library
Technology Resources (AV, data show, Smart Board, software, etc.)	College uses enough resources to ensure that the latest technology is used and thus modifications, improvements, updating and replacements are commonplace to stay compatible. College have following facilities: <ul style="list-style-type: none"> • Each lecture room is equipped with latest computer and computing devices including projectors, remote control screens. • All the information technology laboratory room have computer for each and every student • Each faculty member is also provided with lab top • Learning is also heavily computer based and each faculty member maintains his own website where students can access to carry out various learning activities.
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	Internet

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Effectiveness of Teaching	Students	<ul style="list-style-type: none"> • Every semester evaluation of each faculty member regarding effective teaching is done

Evaluation Areas/Issues	Evaluators	Evaluation Methods
		<ul style="list-style-type: none"> The administration department is responsible to carry out the task Standard form which contains set of questions is used to get the feedback from ever student about effective teaching for every subject they are being taught. Based on the students' feedback debriefing is done by the departmental head regarding what went well and what could have gone better.
Teaching	Faculty	<ul style="list-style-type: none"> Based on the Faculty feedback debriefing is done by the departmental head regarding what went well and what could have gone better.
Teaching	Program Leaders	<ul style="list-style-type: none"> Departmental Head or Chairmen's continuous evaluation of the faculty members. Students and Departmental Head meetings to discuss, among others aspects, the satisfaction with faculty members teaching standards. Frequent visit of class room by vice dean of the college during lecture hours for good governance and observance. Faculty team from King Abdelaziz University pay visit to the college periodically to review each teacher's course portfolio and highlighting good work, deficiency or shortcomings to the departmental head or chairmen.
Improvement of Teaching	Program Leaders	<ul style="list-style-type: none"> Setting the benchmark for teaching standards and ensuring teachers adherence to these benchmarks. Faculty members frequently attending relevant lectures, seminars, training and workshops. Inviting speakers of repute to offer lectures to the college faculty to enhance teaching standards. Encouragement of faculty members to attend continuous professional development (CPD) programs. Holding intercollegiate meetings and discussion to share the best teaching methods and techniques. Motivational encouragement

Evaluation Areas/Issues	Evaluators	Evaluation Methods
		<ul style="list-style-type: none"> • Best faculty reward driven approach • Annually assessment of faculty members • Periodical all students and teachers gathering under one roof under the patronage of Dean for open discussion.
Standards of Student Achievement	Independent member teaching staff	Faculty of King Abdelaziz University pay periodical visit to the college where they review student's assessment papers such as assignment, quizzes, midterm exams, final exam.

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

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

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Business Administration
Reference No.	One
Date	27-09-2022