

## Faculty of Commerce & Business Administration

### Managerial Accounting

**Information :**

**Course Code :** ACC 410

**Level :** Undergraduate

**Course Hours :** 3.00- Hours

**Department :** Department of Accounting

**Instructor Information :**

Title	Name	Office hours
Professor	Eman Mohamed Saad ELdeen Almughir	6
Associate Professor	Dina Abd El Aleem Mohamed Krema	
Lecturer	Leila Aziz Salib Malika	16
Assistant Lecturer	Engy Sadek Mohamed Sedky Sadek	3
Teaching Assistant	Meral Medhat Mohamed Abdulhamed Basiony	

**Area Of Study :**

This course includes a greater emphasis on managerial and cost accounting skills. Emphasis is on managerial accounting concepts for external and internal analysis, reporting, and decision-making. Emphasis also is on how accounting data can be interpreted and used by management in planning and controlling business activities. Upon completion, students should be able to understand break even model, pricing decisions, making or buying decisions, financial statements analysis, and responsibility accounting. Students should also be able to analyze and interpret cost information and present this information in a form that is usable by management

**Description :**

The preparation and utilization of accounting information useful to management, review of financial accounting, break even analysis, direct and absorption costing systems and the impact of alternative decisions are discussed.

**Course outcomes :**

**a. Knowledge and Understanding: :**

1 -	Demonstrate knowledge of managerial accounting concepts
2 -	Evaluate the organizational role of management accountants and describe accounting systems used by manufacturing businesses
3 -	Describe and illustrate income analysis under various costing assumptions

**b. Intellectual Skills: :**

1 -	Specify the department who is responsible of variances
2 -	Specify the improvement during the life of the company
3 -	Apply knowledge of relevant revenues and costs to decisions to analyze particular decisions to make a reasoned recommendation regarding that decision

**c. Professional and Practical Skills: :**

1 -	Analyze and interpret managerial accounting reports that provides both objective measures of past operations and subjective estimates about future decisions
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2 -	Analyze and interpret cost behavior
3 -	To be able to apply and analyze product costing allocation methods
<b>d.General and Transferable Skills: :</b>	
1 -	d1. Understand the process of taking the most important decisions during the life of the company
2 -	Apply and interpret basic financial statement analysis
3 -	Analyzes, synthesizes, and evaluates from a wide variety of information sources. Utilizes logic

**Course Topic And Contents :**

Topic	No. of hours	Lecture	Tutorial / Practical
Chapter One: Cost-Volume-Profit Relationships	4	3	1
Chapter One	4	3	1
Chapter One	4	3	1
Chapter Two: High-low method to differentiate fixed and variable costs	4	3	1
Chapter Three: WIP	4	3	1
First Mid Term Exam	2		
Chapter Four: Absorption and variable income statements	4	3	1
Chapter Four	4	3	1
Chapter Four	4	3	1
Chapter Five: Relevant costs for decision- Making	4	3	1
Second Mid Term Exam	2		
Chapter Five	4	3	1
Chapter Five	4	3	1
Chapter Five	4	3	1
Revision	4	3	1

**Teaching And Learning Methodologies :**

Lectures
Data show in lectures
Class discussion
Exercises and cases

**Course Assessment :**

Methods of assessment	Relative weight %	Week No	Assess What
Final Exam	40.00	16	
First Mid Term Exam	20.00	6	
Participation	10.00	13	
Quiz	10.00	9	
Second Mid-Term Exam	20.00	11	

**Course Notes :**

Handouts

**Recommended books :**

Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, Managerial Accounting: Tools for Business Decision Making, 6th Ed., 2011, Wiley