



Future Academy
Higher Future Institute for Specialized Technological Studies

Course Specification

1- Course information:

Course Code:	313
Course Title:	Principles of Management Accounting
Year/level	2 nd
Academic Programs	Business Administration Program (B.Sc.)
Contact hours/ week	Theoretical 3 hrs. / Tutorial 2 hrs. = Total 5 hrs.

2- Course aims:

The course aims to provide a comprehensive understanding of the basics and principles of managerial accounting, emphasizing how it supports management in controlling current operational costs and planning for the future. Initial sessions will focus on discussing and analyzing key managerial accounting concepts and exploring the crucial role of managerial accounting information within an organization. By mastering these concepts, students will be equipped to effectively use managerial accounting as a tool for strategic decision-making and improving overall financial performance.

3- Intended learning outcomes of the course (ILOs):

a- Knowledge and understanding:

On successful completion of this course, the student should be able to:

- a-1 Identify the managerial accounting conceptual framework and its importance and its relationship with other departments of accounting.
- a-2 Discuss the means of analysis managerial accounting purposes of measurement and control.
- a-3 Developing a student's ability to differentiate between decision making.
- a-4 Review the needs to measure and analysis of managerial works manufacturing companies
- a-5 Developing a student's ability to solve management problems

b- Intellectual skills:

On completing this course, the student should be able to:

- b-1 The ability to measuring and analyze management design and how to deal with a scientific and systematic way contemporary issue Determining the needs of Adjustment entries.
- b-2 The ability to measure, analyze and reporting the cost elements according to the nature of

manufacturing approaches. Determining the needs of inventories cost flow.

b-3 The design of financial reports in industrial facilities, by studying the managerial accounting.

b-4 The ability to take the right decision in the suitable time

b-5 The ability to take decision in the urgent situations

c- Professional and practical skills:

At the end of this course, the student will be able to:

c-1 Interest in the development of the students the ability to self-learning through advance preparation for the lessons, and develop the ability to prepare a brief search the main needs for adjustment entries.

c-2 Preparation of financial statements through merchandise accounting.

c-3 Linking the theoretical framework and the practical in the accounting field.

c-4 Interest in using online databases in their individual research.

c-5 Interest in problem-solving skills.

d- General and transferable skills:

On successful completion of this course, the student should be able to:

d-1 Students prepare written reports on the issues that are addressed in decision.

d-2 Continuing students by offering a view certain topics related to decision.

d-3 Help students make the right decision

d-4 Provide students with management skills

d-5 Students can analyse financial statements

4- Course contents

Weeks	Topics/units	Number of hours		ILO's
		Lecture hours	Practical hours	
1	Introduction in managerial accounting	3	2	a1, b2, c3, c4, d3
2	Introduction Managerial Accounting and the Business Environment: An Overview	3	2	a2, b3, C2, d5
3	Managerial Accounting and Cost Concepts	3	2	a4, b2, c3, d3, c4
4	Cost-Volume-Profit Relationships	3	2	a2, b1, c1, d5, d3
5	Cost-Volume-Profit Relationships	3	2	a2, b3, c3, d4
6	Variable Costing and Segment Reporting	3	2	a1, b5, c5, d2
7	Mid-semester exam	1		a5, b2,b3
8	Variable Costing and Segment Reporting	3	2	a3, b3, c3, d1, d5
9	Variable Costing and Segment Reporting	3	2	a3, b3, c3, d1, d5

10	Differential Analysis and Decision-Making	3	2	a1, a2, b2, c3, d1
11	Differential Analysis and Decision-Making	3	2	a1, a2, b2, c3, d1
12	Profit Planning and Budgeting	3	2	a3, b4, c2, d5
13	Profit Planning and Budgeting	3	2	a3, b4, c2, d5
14	General Revision	3	2	a5, b5, c4, d5

5- Teaching and learning methods

Methods	ILO's																			
	a1	a2	a3	a4	a5	b1	b2	b3	b4	b5	c1	c2	c3	c4	c5	d1	d2	d3	d4	d5
Lectures	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Practical sections/Tutorials																				
Self-learning	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Assays and reviews		√				√							√				√			
Discussion groups																				
Problem-solving																				
E-learning																				
Blended learning																				

6- Teaching and learning methods for Low-achieving students

- Extra teaching hours for those who need help

- More quizzes to assess their ability for understanding the course
- Encourage the team work for those students with other advanced ones to increase their participation and understanding

7- Student assessment

Assessment method	Time	Grade weight (%)	Week	ILOs
Course Work (Tutorial Exercise and Assignments)		10	Every week	a1,b2,c3,d1
Quiz 1	1	10	Week#4	a2,b2,b3
Mid-term exam	1	20	Week#7	a5, b2,b3
Quiz 2	1	10	Week#11	a 2,a4,b3
Final Written exam	2	50	----	a1,a2,b2,b3

8-List of references

8.1. Student notebooks:

Corporate Finance Institute. (n.d.). Managerial Accounting Overview. Retrieved November 24, 2024, from <https://corporatefinanceinstitute.com/resources/knowledge/accounting/managerial-accounting/>

8.2. Essential textbooks:

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8.3. Recommended textbooks:

Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2020). *Managerial Accounting* (17th ed.). McGraw-Hill Education.

8.4. Journals, Periodical and Reportsetc.

Noreen, E. W., & Soderstrom, N. S. (1994). Are overhead costs strictly proportional to activity? Evidence from hospital service departments. *Journal of Accounting and Economics*, 17(1-2), 255-278.

8.5. Websites

Accounting Coach. (n.d.). Managerial Accounting. Retrieved November 24, 2024, from <https://www.accountingcoach.com/managerial-accounting>

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Date of Approval: 9/7/2024