



## Syllabus

Academic Year	2023/2024
Program	Business Administration
course	Managerial accounting, Planning & Control
Term	II semester
Year	2
SSD	SECS -P/07
Credits	6

INSTRUCTIONAL GOALS	<p>The primary objective of this course is to teach students how to identify accounting items to make informed managerial decisions. Different aspects of managerial accounting are covered including activity-based costing, general budgeting, cost-benefit analysis, cost estimation, and outsourcing planning.</p>
INTENDED LEARNING OUTCOMES	<p><b>Knowledge and understanding:</b></p> <p>The student upon successful completion of this course will be able to apply managerial accounting principles to real-life business problems, estimating costs, preparing master and flexible budgets</p> <p><b>Applying knowledge and understanding:</b></p> <p>Students will practice with many business cases and apply the theoretical knowledge. Upon successful completion of this course, they will be able to develop and apply standards to various types of budgets for planning and controlling purposes, to understand standard costing techniques, to apply marginal costing, and break-even analysis in the various decision-making process and to analyze cost-volume-profit techniques for optimizing managerial decisions.</p> <p><b>Making judgments:</b></p> <p>The students will be able to make autonomous choices and use financial data to identify the best managerial decision based on internal data.</p> <p><b>Communications Skills:</b></p> <p>Students will discuss in class the basis of managerial accounting decisions justifying their statements. This will help the students to master the necessary technical jargon and to improve their communication skills.</p> <p><b>Learning skills:</b></p> <p>The managerial and accounting knowledge developed during the course will allow the students to identify the major contemporary issues in managerial accounting and financial decision-making. A variety of case studies in different industries and decision contexts are used to develop this ability.</p>



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Pre-requisites	Basic knowledge of accounting principles is required to follow the course.
Course content	This course offers a detailed overview of the principles and applications of managerial accounting and highlights the analysis and evaluation of accounting information as a fundamental part of the managerial processes of planning, decision-making, and control.
Reference Books	Slides and materials uploaded by the course instructor.  Cost Accounting: A Managerial Emphasis, 14h edition, (Horngren, Datar, Foster)
Teaching Methods	The course will present a mix of case discussions and lectures.
Assessment	A comprehensive final exam will count for 30 of the final grade while, group projects, case write-ups, and class participation will cover the remaining 70%.

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