

Course Description

Course Title	Cost and Management Accounting Principles	Course Code	ACCT 202
Program	BSBA - Accounting	Level	4
Pre-requisites	ACCT 201	Credit Hours	3
Course Objective:			
This course introduces the principles of cost and managerial accounting through focusing on the role played by cost and managerial accounting information in the business environment. In addition, it offers an understanding of the concept of cost and classifications of costs, cost size, and profit analysis, and the cost statement and income statement. Moreover, the course outlines cost measurement problems through the job order costing system and short- term operating budgets, Capital budgeting (long-term assets appraisal).			
Course Content:			
<ol style="list-style-type: none"> 1. The nature of cost and managerial accounting. 2. Cost concepts and Cost behavior . 3. Cost – volume – profit analysis. 4. Cost measurement methods. 5. Differential Analysis and decision making. 6. Job- order costing systems. 7. Short- term operating budgets. 8. Capital budgeting (long-term assets appraisal). 			
Course Learning Outcomes:			
<ol style="list-style-type: none"> 1. Discuss basic concepts and principles of cost and managerial accounting, and the role it plays in the business environment. 2. Discuss the relationship between the usefulness of cost information and decision Makers. 3. Analyze business decisions using cost-volume-profit analysis. 4. Apply different methods and techniques in preparing cost and Income statement. 5. Discuss cost systems and the flow of costs in a job order-costing system 6. Analyze short- term operating budgets and capital budgeting (long-term assets appraisal). 7. Demonstrate responsibility for their own learning and self-motivation. 8. Demonstrate coordination with group members. 9. Evaluate personal and social responsibility. 			
Required Textbooks:			
Garrison, Ray H., Eric Noreen, Peter Brewer, Managerial Accounting: The McGraw-Hill Education (UK), 14th Edition, 2011.			
Assessment Tasks for Students:			
<ul style="list-style-type: none"> • 12 points-Exam -1 • 25 points- Unified Mid-term Exam • 13 points- Exam-2 • 10 points - Assignments, Quizzes, and participations • 40 points Final Exam 			