

**KING SAUD UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
DEPARTMENT OF ACCOUNTING**

**SEMINARS IN MANAGEMENT ACCOUNTING
COURSE SYLLABUS
TERM 1, 1436-1437 H (2015-2016G)**

INSTRUCTOR

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Assistant Professor of Accounting

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OFFICE HOURS:

Sundays, and Tuesdays 11:00am to 1:00pm and by an appointment

PRESCRIBED TEXT:

Atkinson, A. , R. D., Kaplan, R. S., and Young, S. M. Management Accounting
5th edition, Prentice Hall, New Jersey, 2007.

PRESCRIBED REFERENCE:

Horngren, C.T., Foster, G., and Datar, S.M. Cost Accounting: A Managerial Emphasis 11th edition, Prentice Hall, 2003.

COURSE OBJECTIVES

This subject deals in general with the role of management accounting information in organizational planning and control. Teaching objectives include:

- Provide the students with the conceptual foundations of managerial accounting.
- Enhance the student's problem solving aptitude.
- Provide students with additional training in generating accounting information for managerial use.
- Understand how managers use measurements, including costing and budgeting systems, to control organizations and to diagnose organizational problems; and
- Finally, prepare students for the rewards and challenges facing them in the professional cost accounting word.

ASSESSMENT

Mid-TERM test of 90 minutes	30%
Cases , Exercises, and Working Papers	10%
Quizzes	10%
Class participation and Presentation	10%
Final examination of two hours	40%

Weekly Outline

Week	Topic	Readings
1	Introduction	
2	Management Accounting: Information that Creates Value	Atkinson, Chapter 1 Horngren , Chapter 1
3	Cost Management Concepts & Cost Behavior	Atkinson, Chapter 2 Horngren , Chapter 2
4	Traditional Cost Management Systems	Atkinson, Chapter 3
5	Activity-Based Cost Systems	Atkinson, Chapter 4
6	Management Accounting Information for Activity & Process Decision	Atkinson, Chapter 5 Horngren , Chapter 5
7	Cost Information for Pricing & Product Planning	Atkinson, Chapter 6 Horngren, Chapter 11
8	Management Accounting and Control Systems for Strategies Purposes	Atkinson, Chapter 7 Horngren, Chapter 12
9	Mid-Term Exam	
10	Motivating Behavior in Management Accounting and Control Systems	Atkinson, Chapter 8
11	The Balanced Scorecard	Atkinson, Chapter 9 Horngren, Chapter 21
12	Using Budgets to achieve Organization Objectives	Atkinson, Chapter 10
13	Capital Budgeting	Atkinson, Chapter 11
14	Financial Control	Atkinson, Chapter 12
15		
16	Final Exam	