

King Saud University
College of Business Administration
Master in Accounting Program

ACC 527 Managerial Accounting (3 Credits)
COURSE OUTLINE

PRESCRIBED TEXT:

Atkinson, A. , Kaplan, R., Matsumura, E., and Young S., Management Accounting 5th Edition, Prentice Hall, New Jersey, 2007.

PRESCRIBED REFERENCES:

Sundem, G., Horngren, C., Stratton, W., Burgstahler, D., and Schatzberg, J., Introduction to Management Accounting: Chapters 1-14, 15th Edition, Prentice Hall, 2011.

Horngren, C., Datar, S., and Rajan, M., Cost Accounting 14th Edition, Prentice Hall, 2011.

COURSE OBJECTIVES:

The course deals with tools and techniques for internal use of accounting information for managerial decisions. It specifically focuses on cost accumulations and analyses, alternative costing methods, accounting aspects of planning, budgeting and budgetary control, financial and non-financial performance evaluations, and other relevant uses of accounting information in the decision-making process.

TOPICS TO BE COVERED:

- Management accounting information and managing activities.
- Cost allocations and ABC systems.
- Short-term decision making: Pricing, product mix, process and activity decisions.
- Budgeting: Resource allocation.
- Capital budgeting.
- Planning and control.
- Financial control.
- Methods to stay competitive, non-financial measures, target costing,

- Kaizen costing, cost of quality, benchmarking.
- Compensation issues.
 - Management accounting and control system design.
 - Behavioral factors and change management.

ASSESSMENT:

Mid-Term Exam	30 %
Homework Assignments and Presentation	15 %
Project Assignment	10 %
Class Participation	5 %
Final Exam	<u>40 %</u>
Total	100%

WEEKLY COURSE OUTLINE

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