

Course Title	Introduction to Managerial Accounting
Course code	ACCT 221
Pre-required courses	Financial Accounting 2ACCT 102
Course Level	Fifth
Credit Hours	3 hours
Teaching Language	Arabic
Course Description:	
<p>This course studies the principles of management accounting which include concepts and principles of cost accounting to help students in determine cost of final product under several of manufacturing and productions methods. Also, it provides useful information to help decision makers in: Short and long term planning, monitoring on actual performance through detailed analysis of cost items. Furthermore, this course provides many applied and practical cases to support the theoretical framework.</p>	
Course Aims:	
<ol style="list-style-type: none"> 1. To know concepts and objectives of cost accounting 2. To know the relationship between cost concepts and decision making process. 3. Analysis of cost behavior from different Perspectives 4. To know split-up methods between variable and fixed costs. 5. Prepare manufacturing cost and income statements within industrial companies 6. To know cost allocation theories on the production units. 7. To know methods of allocation overhead costs on the production units. 8. To know steps of allocation overhead costs on the production units. 9. To know distribution methods of overhead costs for servicing centers on production centers. 	
Course Contents:	
<ol style="list-style-type: none"> 1. Concepts and objectives of cost accounting 2. The relationship between cost concepts and decision making process. 3. Analysis of cost behavior from different Perspectives 4. Split-up methods between variable and fixed costs. 5. cost allocation theories on the production units. 6. Methods of allocation overhead costs on the production units. 7. Steps of allocation overhead costs on the production units. 8. Distribution methods of overhead costs for servicing centers on production centers. 	