



QURTUBA UNIVERSITY

Of Science and Information Technology

D.I Khan, Peshawar Khyber Pakhtunkhwa, Pakistan.

Course Name	Managerial Accounting
Course Code	ACC412
Semester	8th
Credit Hours	03
Total Weeks	16/18
Total Hours	48/54
Total Marks	100
Pre-requisite	None

Course Objectives

This course focuses on the prerequisite and use of management accounting information for planning, control and decision making. The course encourages an understanding of the management accounting function within an organization by taking a business value sequence perspective. The process of budgeting (operational and financial) and standards as an aid to management in planning and controlling business activities is explored. It will help in analyzing cost behavior, absorption and variable costing, a study of the principles of job and process costing systems, the application of activity based costing, as well as other facets of management accounting which support decision making.

Grading Criteria

Distribution	Weight
Quizzes, Assignments, and class participation	10
Mid Term	20
Final Term	70
Total	100

Recommended Books

- Managerial Accounting by Ronald W. Hilton (7th Edition)

WEEK WISE BREAKDOWN

Week	Description
1	◇ Role of Managerial Accounting in a dynamic business environment
2 & 3	Classification of Cost for the purpose of Decision Making: ◇ Sunk Cost ◇ Opportunity Cost ◇ Out of Pocket Cost ◇ Imputed Cost ◇ Implicit & Explicit Cost ◇ Differential Cost/ Incremental Cost/ Marginal Cost ◇ Relevant & Irrelevant Costs
4 & 5	◇ Activity Based Management & Activity Based Costing
6 & 7	◇ Responsibility Accounting / Standard Costing
8 & 9	◇ Joint & By Product Costing
	Two Assignments + Two Test Mid Term Exam
10 & 11	◇ Budgeting / Flexible Budgets
12 & 13	◇ Direct Costing & Contribution Margin
14 & 15	◇ Cost-Volume-Profit Analysis
16	◇ Assignment, Presentation and Quizzes
	Two Assignments + Two Test+ Presentation Final Term

Learning Outcomes:

- The ability to calculate costs in a job order and a process cost accounting system and understand how the costs flow through the system
- An understanding of the types of costs and how they behave in order to calculate cost-volume-profit relationships
- An understanding of the types of budgets and be able to prepare operating budgets, financial budgets and capital budgets
- Gain an understanding of management's decision-making process as it relates to product pricing, production, equipment replacement.