

Syrian Arab Republic	 الجامعة الافتراضية السورية SYRIAN VIRTUAL UNIVERSITY	الجمهورية العربية السورية
Ministry of Higher Education		وزارة التعليم العالي
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Course Description: Administrative Accounting

1- Basic Information:

Course Name	Administrative Accounting
Course ID	BAC506
Contact Hours (Registered Sessions)	24
Contact Hours (Synchronized Sessions)	24
Mid Term Exam	-
Exam	75 min
Registered Sessions Work Load	42
Synchronized Session Work Load	24
Credit Hours	5
Course Level	5

2- Pre-Requisites:

Course	ID
Accounting Principles (2)	BAC402
Cost Accounting	

3- Course General Objectives:

This course aims to provide students with knowledge and skills in the use of accounting information in making administrative decisions. These decisions are usually made on the basis of a range of available alternatives. Management accounting provides assistance where there are many problems facing business organizations based on many methods and tools unique to management accounting, using Break-even analysis mainly related to the distinction between fixed and variable costs in many areas such as sales planning or operational leverage. The course also helps to consolidate many frameworks related to production and profits planning in the short-term, in addition to the role of planning budgets in the control process and reducing waste Losses in various activities, and finally teach students how to set up performance reports based on decentralization and responsibility accounting system.

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4- Intended Learning Outcomes (ILO):

Code	Intended Learning Outcomes: at the end of studying the course successfully, the student is going to be able to:
ILO1	Remember the concepts of accounting management and its importance and role, then distinguish between it and other accounting branches.
ILO2	Determine the concept of cost and cost classifications and distinguish between cost, expense and loss
ILO3	Characterize the cost behaviors which are variable, fixed and semi-variable costs
ILO4	Understand how to Price the products based on cost data
ILO5	Explain the margin of contribution and its significance and importance in the Break – Even analysis, and the factors that influence the determination.
ILO6	Use the concepts of Break – Even analysis in many short-term decision-making.
ILO7	Understand how to Prepare planning budgets
ILO8	Write performance reports based on decentralization and Responsibility Accounting

5- Course Syllabus (24 hours of total Recorded Sessions, 24 hours of total synchronized sessions)

- **RS:** Recorded Sessions; **SS:** Synchronized Sessions;

ILO	Course Syllabus	RS	SS	Type	Additional Notes
ILO1	Chapter 1: Introduction to Management Accounting 1-1: The Firms Goals in the contemporary business environment 1-2: The main activities of the Managerial process 1-3: The Emergence and Evolution of Management Accounting 1-4: The Role and Objectives of Managerial Accounting 1-5: The Relationship between Managerial accounting, cost accounting and financial accounting 1-6: Data, Information and Knowledge 1-7: The nature and characteristics of accounting information in management accounting 1-8: Modern methods and trends of management accounting	2	2	<input type="checkbox"/> Exercises <input type="checkbox"/> <u>Assignments</u> <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	appendix for reading
ILO2	Chapter 2: Basic concepts of costs	2	2	<input type="checkbox"/> <u>Exercises</u>	Review the practical

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	and their classification Approaches 2-1: Cost Concept 2-2: The different between Cost, Expense and Loss. 2-3: Cost Classification Approaches 2-4: The Relevant Costs to Decision Making 2-5: The content of the income statement from the perspective of financial accounting and cost accounting.			<input type="checkbox"/> <u>Assignments</u> <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	situation before the lecture: the exercises are given to support sunk Costs, Opportunity Costs and Differential Costs.
ILO3	Chapter 3: study and Analysis of Costs Behavior 3-1: Variable Costs Analysis 3-2: Fixed Costs Analysis 3-3: Semi – Variable or Fixed Costs Analysis 3-4: Methods of separating the fixed part from the variable part in the semi-variable costs 3-5: Cost behavior and Marginal income statement	3	3	<input type="checkbox"/> <u>Exercises</u> <input type="checkbox"/> <u>Assignments</u> <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	Review the solved exercises before the lecture which are useful (good) to deepen the concepts of variable costs and fixed costs and to give Assignments to students include income statement and questions about the classification of costs and the separation of Mixed costs.
ILO4	Chapter 4: Pricing Approaches based on cost data 4-1: Cost Approaches -Plus- a Markup 4-2: Pricing depending on Approach of target cost	2	2	<input type="checkbox"/> <u>Exercises</u> <input type="checkbox"/> <u>Assignments</u> <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	Practical cases about pricing Approaches
ILO5	Chapter 5: Production planning and profit in the short term 5-1: Contribution Margin Concept 5-2: Cost – Volume – Profit Analysis (C-V-P) 5-3: Break – Even Analysis 5-4: Break – Even Analysis and Safety Margin 5-5: Break – Even Analysis and Operating Leverage 5-6: Break – Even Analysis in Multiple Products	4	4	<input type="checkbox"/> <u>Exercises</u> <input type="checkbox"/> <u>Assignments</u> <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	Practical cases of Break – Even Analysis and multiple administrative uses of it after understanding the concept of contribution margin well

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	5-7: Managerial uses of the Cost – Volume – Profit 5-8: Analysis of the relationship between (C-V-P) under uncertainties Conditions				
ILO6	Chapter 6: The Relevant Information and Short-Term Decisions 6-1: The Managerial Accounting Role in Decision Making 6-2: The Relevant Information Nature in Decision Making 6-3: Differential Analysis Role in Short-Term Special Decisions	4	4	<input type="checkbox"/> <u>Exercises</u> <input type="checkbox"/> <u>Assignments</u> <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	Practical cases about using the differential analysis in short-term decision-making process
ILO7	Chapter 7: Planning budgets: types and procedures 7-1: The concept of planning budgets and the purpose of their preparation 7-2: Nature and determinants of types of planning budgets. 7-3: Planning budgets of current Operation 7-4: Cash Budget 7-5: Budgeted Financial statements	4	4	<input type="checkbox"/> <u>Exercises</u> <input type="checkbox"/> <u>Assignments</u> <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	An appendix about the planning budgets role in the control process, in addition to presenting a practical case related to the comparison of planning budgets with those which are done and analysis of deviations, if any, to deepen the budgets importance and role in business environment and exercises that help the student to prepare planning budgets for all activity aspects and Estimated financial statements
ILO8	Chapter 8: Measuring administrative performance 8-1: financial and non-financial measures to measure performance 8-2: Responsibility Accounting 8-3: Cost, profit and investment centers 8-4: Residual Income 8-5: Balanced Scorecard	3	3	<input type="checkbox"/> <u>Exercises</u> <input type="checkbox"/> <u>Assignments</u> <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	A practical case about how to measure administrative performance through (Responsibility Accounting,... etc.)

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6- Assessment Criteria (Related to ILOs)

ISC	Interactive Synchronized Collaboration	Ex	Exams	Rpt	Reports
PF2F	Presentations and Face-to-Face Assessments	PW	Practice Work		

ILO Code	ILO	Intended Results	Assessment Type				
			ISC	PW	Ex	PF2F	Rpt
ILO1	Remember the concepts of accounting management and its importance and role, then distinguish between it and other accounting branches.	The definition of accounting management and its importance in the contemporary business environment and its difference from the rest of accounting branches	X		X		X
ILO2	Determine the concept of cost and cost classifications and distinguish between cost, expense and loss	Differentiate between expense and cost and full recognition of cost classifications	X	X	X		
ILO3	Characterize the cost behaviors which are variable, fixed and semi-variable costs	Ability to determine any type of cost, whether variable, fixed or mixed	X	X	X		
ILO4	Understand how to Price the products based on cost data	products Pricing	X	X	X		
ILO5	Explain the margin of contribution and its significance and importance in the Break – Even analysis, and the factors that influence the determination.	Break – Even Analysis and multiple uses for Break – Even	X	X	X		
ILO6	Use the concepts of Break – Even analysis in many short-term decision-making.	Making managerial decisions through differential analysis and Break – Even	X	X	X		

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ILO7	Understand how to Prepare planning budgets	Prepare planning budgets and Budgeted Financial statements	X	X	X		
ILO8	Write performance reports based on decentralization and Responsibility Accounting	Preparation of performance reports	X	X	X		X

7- Practice Tools:

Tool Name	Description

8- Main References

المراجع باللغة العربية:

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9- Additional References

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3. عيد، صلاح؛ فليح، عبد المنعم وضو، سعيد، 2016، "محاسبة التكاليف"، الطبعة الثانية، كلية التجارة، منشورات جامعة القاهرة.