



**Lecture**

**Source Material**

**Text Book – Managerial Accounting**

**Supplementary Material**

**Educational Resources**

**White board, overhead projector**

**Tutorial / laboratory / Workshop (Delete as required)**



**Lecture**

**Source Material**

**Text Book – Managerial Accounting**

**Supplementary Material**

**Educational Resources**

**White board, overhead projector**

**Tutorial / laboratory / Workshop (Delete as required)**



## SESSION PLAN

\*LECTURE / TUTORIAL / LABORATORY / WORKSHOP

COURSE PARTICULARS	
#: EY311	Title: Managerial Accounting

SESSION PARTICULARS		
#: 3	Title: CVP applications	Hrs: 2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
# .....	...the margin of safety  CVP considerations in choosing a cost structure: cost structure and profit stability; operating leverage  Structuring sales commissions  Sales mix  ..... ..... ..... ..... ..... ..... .....

**Prepared by:**

Designation

**Name** Dr. Amr Abd El Aziz

**Sign**

**Date** 1/9/2010

**Approved by:**

Designation

**Name** Dr. Amr Abd El Aziz

**Sign**

**Date** 1/9/2010

**Lecture**

**Source Material**

**Text Book – Managerial Accounting**

**Supplementary Material**

**Educational Resources**

**White board, overhead projector**

**Tutorial / laboratory / Workshop (Delete as required)**




## SESSION PLAN

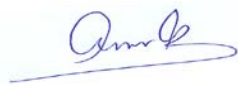
\*LECTURE / TUTORIAL / LABORATORY / WORKSHOP

COURSE PARTICULARS	
#: EY311	Title: Managerial Accounting

SESSION PARTICULARS		
#: 4	Title: relevant cost for decision making	Hrs: 2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....

**Prepared by:**  
 Designation  
 Name Dr. Amr Abd El Aziz  
 Sign   
 Date 1/9/2010

**Approved by:**  
 Designation  
 Name Dr. Amr Abd El Aziz  
 Sign   
 Date 1/9/2010

**Lecture**

**Source Material**

**Text Book – Managerial Accounting**

**Supplementary Material**

**Educational Resources**

**White board, overhead projector**

**Tutorial / laboratory / Workshop (Delete as required)**






## SESSION PLAN


**\*LECTURE / TUTORIAL / LABORATORY / WORKSHOP**

COURSE PARTICULARS	
#: EY311	Title: Managerial Accounting

SESSION PARTICULARS		
#: 5	Title: Relevant Cost for decision Making continue	Hrs: 2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
	Special order decisions Utilization of constrained resource Opportunity cost Joint product cost and the contribution approach
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....

**Prepared by:**  
 Designation  
 Name      Dr. Amr Abd El Aziz  
 Sign        
 Date      1/9/2010

**Approved by:**  
 Designation  
 Name      Dr. Amr Abd El Aziz  
 Sign        
 Date      1/9/2010

**Lecture**

**Source Material**

**Text Book – Managerial Accounting**

**Supplementary Material**

**Educational Resources**

**White board, overhead projector**

**Tutorial / laboratory / Workshop (Delete as required)**





**Lecture**

**Source Material**

**Text Book – Managerial Accounting**

**Supplementary Material**

**Educational Resources**

**White board, overhead projector**

**Tutorial / laboratory / Workshop (Delete as required)**



**Lecture**

**Source Material**

**Text Book – Managerial Accounting**

**Supplementary Material**

**Educational Resources**

**White board, overhead projector**

**Tutorial / laboratory / Workshop (Delete as required)**




## SESSION PLAN


\*LECTURE / TUTORIAL / LABORATORY / WORKSHOP

COURSE PARTICULARS	
#: EY311	Title: Managerial Accounting

SESSION PARTICULARS		
#: 8	Title: segment reporting and decentralization	Hrs: 2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
#	Advantages and disadvantages of decentralization  Responsibility accounting: cost, profit, and investment centers  ..... ..... ..... ..... .....

**Prepared by:**  
 Designation  
**Name** Dr. Amr Abd El Aziz  
**Sign**   
**Date** 1/9/2010

**Approved by:**  
 Designation  
**Name** Dr. Amr Abd El Aziz  
**Sign**   
**Date** 1/9/2010



**Lecture**

**Source Material**

**Text Book – Managerial Accounting**

**Supplementary Material**

**Educational Resources**

**White board, overhead projector**

**Tutorial / laboratory / Workshop (Delete as required)**




## SESSION PLAN


\*LECTURE / TUTORIAL / LABORATORY / WORKSHOP

COURSE PARTICULARS	
#: EY311	Title: Managerial Accounting

SESSION PARTICULARS		
#: 9	Title: segment reporting (segmented income statement)	Hrs: 3

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
	Building a segmented income statement Levels of segmented statements Sales and contribution margin Traceable and common fixed costs Segment margin Evaluating investment center performance ___ return on investment + residual income ..... ..... ..... .....

**Prepared by:**  
 Designation  
**Name** Dr. Amr Abd El Aziz  
**Sign**   
**Date** 1/9/2010

**Approved by:**  
 Designation  
**Name** Dr. Amr Abd El Aziz  
**Sign**   
**Date** 1/9/2010

**Lecture**

**Source Material**

**Text Book – Managerial Accounting**

**Supplementary Material**

**Educational Resources**

**White board, overhead projector**

**Tutorial / laboratory / Workshop (Delete as required)**




## SESSION PLAN


\*LECTURE / TUTORIAL / LABORATORY / WORKSHOP

COURSE PARTICULARS	
#: EY311	Title: Managerial Accounting

SESSION PARTICULARS		
#: 10	Title profit planning	Hrs: 2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
#	The basic framework of budgeting: advantages of budgeting, responsibility accounting The self-imposed budget The master budget an overview  ..... ..... ..... ..... .....

**Prepared by:**  
 Designation  
**Name** Dr. Amr Abd El Aziz  
**Sign**   
**Date** 1/9/2010

**Approved by:**  
 Designation  
**Name** Dr. Amr Abd El Aziz  
**Sign**   
**Date** 1/9/2010

**Lecture**

**Source Material**

**Text Book – Managerial Accounting**

**Supplementary Material**

**Educational Resources**

**White board, overhead projector**

**Tutorial / laboratory / Workshop (Delete as required)**



**Lecture**

**Source Material**

**Text Book – Managerial Accounting**

**Supplementary Material**

**Educational Resources**

**White board, overhead projector**

**Tutorial / laboratory / Workshop (Delete as required)**



## SESSION PLAN

\*LECTURE / TUTORIAL / LABORATORY / WORKSHOP

### COURSE PARTICULARS


#: EY311	Title: Managerial Accounting
----------	------------------------------


### SESSION PARTICULARS

#: 12	Title: 12 <sup>th</sup> week exam	Hrs: 2
-------	-----------------------------------	--------

### LEARNING OUTCOMES / ABILITIES GAINED\*

#	Outcome Description
1	12 <sup>th</sup> week exam
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....

**Prepared by:**  
 Designation  
**Name** Dr. Amr Abd El Aziz  
**Sign**   
**Date** 1/9/2010

**Approved by:**  
 Designation  
**Name** Dr. Amr Abd El Aziz  
**Sign**   
**Date** 1/9/2010



**Lecture**

**Source Material**

**Text Book – Managerial Accounting**

**Supplementary Material**

**Educational Resources**

**White board, overhead projector**

**Tutorial / laboratory / Workshop (Delete as required)**



**Lecture**

**Source Material**

**Text Book – Managerial Accounting**

**Supplementary Material**

**Educational Resources**

**White board, overhead projector**

**Tutorial / laboratory / Workshop (Delete as required)**



## SESSION PLAN

**\*LECTURE / TUTORIAL / LABORATORY / WORKSHOP**

### COURSE PARTICULARS


#: EY311	Title: Managerial Accounting
----------	------------------------------


### SESSION PARTICULARS

#: 14	Title: preparing the master budget continue	Hrs: 2
-------	---	--------

### LEARNING OUTCOMES / ABILITIES GAINED\*

#	Outcome Description
	The direct labor budget
	The manufacturing overhead budget
	The ending finished goods inventory budget
	The selling and administrative expense budget
	The cash budget
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....

**Prepared by:**  
 Designation  
**Name** Dr. Amr Abd El Aziz  
**Sign**   
**Date** 1/9/2010

**Approved by:**  
 Designation  
**Name** Dr. Amr Abd El Aziz  
**Sign**   
**Date** 1/9/2010

**Lecture**

**Source Material**

**Text Book – Managerial Accounting**

**Supplementary Material**

**Educational Resources**

**White board, overhead projector**

**Tutorial / laboratory / Workshop (Delete as required)**




## SESSION PLAN


\*LECTURE / TUTORIAL / LABORATORY / WORKSHOP

COURSE PARTICULARS	
#: EY311	Title: Managerial Accounting

SESSION PARTICULARS		
#: 15	Title: general revision	Hrs: 2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
1	A full review revision on all the chapters (Final Exam) and problem solving from the textbook
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....

**Prepared by:**  
 Designation  
 Name      Dr. Amr Abd El Aziz  
 Sign        
 Date      1/9/2010

**Approved by:**  
 Designation  
 Name      Dr. Amr Abd El Aziz  
 Sign        
 Date      1/9/2010

**Lecture**

**Source Material**

**Text Book – Managerial Accounting**

**Supplementary Material**

**Educational Resources**

**White board, overhead projector**

**Tutorial / laboratory / Workshop (Delete as required)**





**Lecture**

**Source Material**

**Text Book – Managerial Accounting**

**Supplementary Material**

**Educational Resources**

**White board, overhead projector**

**Tutorial / laboratory / Workshop (Delete as required)**