

COURSE FILE SUMMARY

COURSE INFORMATION

<u>College / Institute / Center</u>	Management & Technology	Department	Business Administration
<u>Programme Title</u>	Bachelor of Business Administration	<u>Programme Code</u>	
<u>Course Title</u>	Managerial Accounting 2	<u>Course Code</u>	EY325
	<u>Lecture</u>	<u>Lab / Tutorial</u>	<u>Credit</u>
# Hours	-----2h-----	-----2h-----	-----3h-----
Pre Requisites : managerial accounting 1 EY311			

COURSE AIM

This course is designed to introduce main managerial decisions short and long term pricing internal pricing. And also the calculation of quality cost.

COURSE OBJECTIVES

- Explaining the nature of decision-making process.
- Identify the accounting information needed for the pricing decisions.
- Discuss the quality decision making.
- Goal programming formulation and its relationship to the decision making process.

STAFF REQUIREMENTS

	Qualifications	Special Skills	Number
<u>Lectures</u>	PH.D Accounting Major		1
<u>Tutorials</u>	B. Com In Accounting		1
<u>Laboratories / Workshops</u>			

LECTURE SCHEDULE			
Lecture			Description
#	Week	Hrs	
1	1	2	managerial accounting revision
2	2	2	the decision making process under risk
3	3	2	the decision making process under uncertainty.
4	4	2	Incremental analysis and managerial decisions
5	5	2	short-term pricing
6	6	2	long-term pricing
7	7	2	7 th week exam
8	8	2	internal pricing (transfer pricing)
9	9	2	transfer pricing continue (applications)
10	10	2	Cost of quality
11	11	2	Cost of quality continued
12	12	2	12 th week exam
13	13	2	Cost volume profit analysis
14	14	2	Strategic analysis of operating income
15	15	2	Strategic analysis of operating income
16	16	2	Final exam

TEXT BOOKS	
Code*	Description
.....	Cost Accounting, a managerial emphasis. Horngern, Foster and Datar.
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REFERENCE BOOKS	
Code*	Description
.....NA.....

TUTORIAL SCHEDULE			
Tutorial			Topic
#	Week	Hrs	
1	1	2	
2	2	2	Applications on the decision making process under risk
3	3	2	Applications on the decision making process under uncertainty.
4	4	2	Applications on Incremental analysis and managerial decisions
5	5	2	Applications on short-term pricing
6	6	2	Applications on long-term pricing
7	7	2	Review of 7 th week exam
8	8	2	Applications on internal pricing (transfer pricing)
9	9	2	Applications on transfer pricing continue (applications)
10	10	2	Applications on cost of quality
11	11	2	Applications on cost of quality
12	12	2	Review of 12 th week exam
13	13	2	Applications on CVP analysis
14	14	2	Applications on strategic analysis of operating income
15	15	2	Applications on strategic analysis of operating income

