

#### \*Lecture / Tutorial / Laboratory / Workshop

	Course Particulars
#:EY325	Title: Managerial Accounting (2)

	Session Particulars	
#: One	Title: Managerial Accounting Revision	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
	Overview Of Basic Concepts  1. Basic cost concepts  2. Difference between managerial accounting and financial accounting  3. Different cost classifications  4. Purposes of managerial accounting

Prepared by: Approved by:

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Name Dr. Amr Abd El Aziz Name Dr. Amr Abd El Aziz

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Date 1/9/2010 Date 1/9/2010

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	Course Particulars
#:EY325	Title: Managerial Accounting (2)

	Session Particulars	
#: Two	Title: The decision making process under risk	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*
#	Outcome Description
	1. Decision making under certainty 2. The conditional payoff table 3. The expected value table 4. Applications

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#:EY325	Title: Managerial Accounting (2)

	Session Particulars	
#: Three	Title: the decision making process under uncertainty	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
	1. The maximax criteria 2. The maxmin criteria 3. The minimax criteria 4. The insufficient reason criteria

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# College Of Management and Technology Department of: Finance and Accounting

# **S**ESSION PLAN

#### \*Lecture / Tutorial / Laboratory / Workshop

Course Particulars	
#:EY325	Title: Managerial Accounting (2)

	Session Particulars	
#: Four	Title: Incremental analysis and managerial decisions	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description	
	<ol> <li>Meaning of the word difference</li> <li>Relevant costs for a decision</li> <li>Relevant revenue for a decision</li> <li>applications</li> </ol>	

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Course Particulars	
#:EY325	Title: Managerial accounting (2)

		Session Particulars	
#:	Five	Title: Pricing decisions , short term pricing	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*
#	Outcome Description
	<ol> <li>Difference between internal and external pricing</li> <li>Short –term pricing decisions</li> <li>Relevant costs for short-term pricing decisions</li> </ol>

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	Course Particulars
#:EY325	Title: Managerial Accounting (2)

	Session Particulars	
#: Six	Title: Long-Term pricing decisions	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description	
	<ol> <li>Market-based method (target costing for target pricing)</li> <li>cost-based method (cost-plus pricing)</li> </ol>	

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Course Particulars	
#:EY325	Title: Managerial Accounting (2)

	Session Particulars	
#: Seven	Title: 7 <sup>th</sup> week exam	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
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	7 <sup>th</sup> week exam

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Course Particulars	
#:EY325	Title: Managerial Accounting (2)

Session Particulars		
#: Eight	Title: Transfer Pricing	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
	<ol> <li>Market-based transfer price</li> <li>Cost-based transfer price.</li> <li>Negotiated transfer price.</li> </ol>

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Course Particulars	
#:EY325	Title: Managerial Accounting (2)

Session Particulars		
#: Nine	Title: Transfer pricing continue	Hrs: 2 Hours

	Learning Outcomes / Abilities Gained*
#	Outcome Description
	Multinational transfer pricing (applications)     Effect of alternative transfer-pricing methods on division operating income

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	Course Particulars
#:EY325	Title: Managerial Accounting (2)

Session Particulars		
#: Ten	Title: cost of quality	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*		
#	Outcome Description	
	Quality of design	
	2. Conformance quality	
	3. costs of quality	
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Course Particulars	
#:EY325	Title: Managerial Accounting (2)

	Session Particulars	
#: Eleven	Title: cost of quality continued	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*		
#	Outcome Description		
	Relevant revenue and relevant costs of time     Applications		

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Course Particulars		
#:EY325	Title: Managerial Accounting (2)	

	Session Particulars	
#: Twelve	Title: Twelfth Week Exam	Hrs: 2 Hours

Learning Outcomes / Abilities Gained*		
#	Outcome Description	
	Two Ifth Mack Tyers	
	Twelfth Week Exam	

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Course Particulars		
#:EY325	Title: Managerial Accounting (2)	

Session Particulars		
#: Thirteen	Cost volume profit analysis	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*		
#	Outcome Description		
	<ol> <li>calculating mean and standard deviation</li> <li>probability distribution curves</li> <li>confidence levels</li> <li>standard values</li> </ol>		

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Course Particulars		
#:EY325	Title: Managerial Accounting (2)	

	Session Particulars	
#: Fourteen	Title: strategic analysis of operating income	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*		
#	Outcome Description	
	<ol> <li>strategic profitability analysis</li> <li>types of strategies and their factors</li> <li>application of growth component</li> </ol>	

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Course Particulars		
#:EY325	Title: Managerial Accounting (2)	

	Session Particulars	
#: Fifteen	Title: strategic analysis of operating income continued	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*		
#	Outcome Description	
	Application of price recovery component     Application of productivity component	

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	Course Particulars
#:EY325	Title: Managerial Accounting (2)

	Session Particulars	
#: Sixteen	Title: Final Exam	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*		
#	Outcome Description	
	Final Exam	

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