

Advanced Management Accounting
(504721)

Instructor: Prof. Audeh Ahmad.

Advanced Management Accounting provides an in-depth study of financial and non-financial information including theory and problems. The course covers many of management accounting information systems and performance measurement tools.

The textbook used in this course is:

Advanced Management Accounting -3rd Edition –Prentice Hall
(Robert S. Kaplan &Anthony A. Atkinson)

Exams

one midterm exam is scheduled during class time. The final exam will be held at the time scheduled by the university. The exams will consist of multiple choice questions, problems, and short essays based on assignments, lectures, and class discussions. The final exam will be cumulative and will emphasize the last portion of the class. Students unable to take an exam at the designated time must make contact the instructors **before** the exam and make alternative arrangements.

Grades

In the determination of grades, the following weighting will be used:

First exam	20%
paper	20%
Homework & presentation	20%
Final examination	40%

Homework assignments will be collected on a random basis. Late assignments will not be accepted. If a student fails to submit an assignment due to a **pre-excused** absence, that assignment will be dropped in the determination of the homework grade. Otherwise, missed assignments count as a zero.

Academic Integrity

Students are expected to maintain high standards of academic integrity in this class. Cheating on a quiz or an exam is a serious violation of these standards. Cheating includes providing or obtaining confidential information about a quiz or an exam to/from another student in Intermediate Accounting. Students who violate integrity standards are likely to lose credit for the quiz or exam and may be prohibited from completing the course.

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Course Outline

	Title
1-	Understanding Cost Behavior
	Role of management accounting
	Cost behavior
	Cost-Volume-Profit
2-	Resources Allocation & Capacity Cost
	Short-term planning & budgeting
	Optimizing the use of short-term resources
3-	Assigning Resources Costs to Production Cost Centers
	Attribution-Estimation- Allocation
	Allocation indirect costs to production centers
	Primary and Secondary Activities
	Relevant Information for Decision Making
4-	Activity Based Cost Systems
	Assigning Service Department Costs to Activities
	Identifying Activities and Mapping Resources Costs to Activities
5-	Activity Based Management
	Product Profitability Whale Curve
	Pricing
	Customer Profitability
	ABM Activities
6-	Cost Based Decision Making
	Target Costing
	The Target Costing Process
	Value Engineering –Reengineering
	Life Cycle Costing
7-	Decentralization
	Reasons of Decentralization
	Types of Decentralization Units (Centers)
8-	The Balanced Scorecard
	Balanced Scorecard Perspective
	Cause-and-Effect Relationships
9-	Financial Measurement of Performance
	Flexible and Static Budget
	Variances -Transfer pricing
	Facility-Sustaining Costs
10-	Financial Measures of Performance: ROI & EVA
	Return On Investment
	Economic Value Added
	Expenses Vs. Capitalize

11-	Measuring Customer, Internal Business Process, and Employee Performance
	Customers Perspective
	Core Employee Measurement Group
12-	Incentives to Develop Future Capabilities Technology
	Alternative to New Investment
	Incremental Vs. Global Analysis
	Measuring Benefits from New Process
	Investing in Organizational Capitalization