

 **Course Description**

**Management Accountancy**

|  |  |
| --- | --- |
| **Faculty of Business Administration** |  |
| Course | **Management Accountancy** | Prerequisite:  |  |
| Credit Hours: | Theoretical:2  | Practical:2 | Course Code:  |  |

|  |
| --- |
| **Description** |
| The course highlights the role of management accountancy in advanced planning and supervision and decision making areas. It focuses on predicting appropriate cost of decision making and studies the relationship between cost, and size and profit and planning budgets, in addition to the study of alternative investment options and evaluation of production and performance efficiency. |
| **Content** |
|  - The concept and nature of management accountancy- Characteristics of production environment and modern revolutions-Cost Analysis: elements and classification-Principles of analyzing the relationship between cost, size and profit-Appropriate cost of decision making- Planning budgets-investment budgetsEvaluating Performance -- |
| **References** |
| **- نور، أحمد & حسين علي حسين .مبادئ المحاسبة الادارية، الدار الجامعية ، الاسكندرية، مصر 2011****- Drury,C: Management and Cost Accounting, 7th Edition, Thompson Business Press, London-UK,2008****- Horngren, C. Sundern, G. Stratton,W.&all. :Introduction to Management Accounting. 15thEdition, prentice Hall, New York, USA, 2010** |