



SULTAN QABOOS UNIVERSITY
COURSE OUTLINE
PROGRAM: Bachelor of Science in Accounting

1.	Course Code	ACCT-3122		
2.	Course Title	Intermediate Management Accounting		
3.	Credits	3		
4.	Pre-requisite Course (s)	ACCT-2121		
5.	Co-requisite Course (s)	None		
6.	Equivalent Course (s)	None		
7.	Incompatible Course (s)	None		
8.	Course Category		University Requirement	University Elective
			College Requirement	College Elective
			Department Requirement	Department Elective
		X	Specialization Requirement	Specialization Elective
			Other (Specify):	
9.	Course Owner	College: CEPS		Department: Accounting
10.	Course Type		Lecture	Lecture / Lab
			Lecture / Seminar	Lecture / Studio
		X	Lecture / Tutorial	Lecture / Lab / Tutorial or Seminar
			Tutorial	Laboratory (Practical)
			Field or Work Placement	Studio
			Seminar	Internship
			Workshop	Project
11.	Language of Instruction	English		

12.	Course Description
This course builds upon and develops topics introduced in ACCT 2121 (Introductory Management Accounting) as well as introducing new areas of study. The theoretical underpinnings of techniques and analysis used by management accountants will be examined in order to evaluate their strengths, weaknesses and relevance to the real world. Reference will be made to both private enterprise organizations and to public sector as well as not-for-profit organizations.	

13.	Teaching/Learning Strategies
(1) Teaching and learning during the FALL 2024 will be on campus as per SQU regulations- unless announced otherwise. (2) Instruction for this course will include lectures, problem solving, and class discussions. You are required to carefully read all assigned materials week by week and BEFORE attending classes -or live sessions if any. (3) You are also required to participate in class discussions and share your answers and analyses with other members of the class. (4) The best way to learn accounting is 'TO DO' accounting, and therefore, to gain adequate proficiency on this course, it is in your interest to attempt most (if not all) of the given exercises/problems. (5) It is the student's responsibility to search for assistance and guidance in case he/she has difficulties in understanding a topic or attempting exercises/ problems. (6) The course instructor's responsibility is to assist and guide you to get the maximum out of the course. (7) Taking the learning issue(s)/problem(s) out of the classroom without first discussing it with the instructor will NEVER resolve the issue(s)/problem(s). It will just exacerbate it/them. (8) The keyword to success in this course is to "READ" and "ASK QUESTION(s)" a lot.	

14.	Assessment Component & Weight [%]						
	Quiz			Practical			Other (Specify):
	Homework Assignment			Project			
X	In-term examination(s) (30% + 30%)	60%		Final Examination	40%		
15.	Grading Method		X	A–F Scale		Pass/Not Passed	
16.	Textbook(s) and Supplemental Material (s)						
Cost Accounting: A Managerial Emphasis, by Horngren, Datar, and Rajan, 14 th edition, Prentice-Hall, 2012.							

17. Matching Course Objectives with the Program Outcomes and with SQU Graduate Attributes		
SQU Graduate Attributes		
A. SQU Graduates should be able to: 1. Apply the knowledge and skills relevant to the specialization; 2. Communicate effectively and use information and communication technologies; 3. Critically analyse complex information and present it in simple clear manner.	B. SQU Graduates possess: 1. Interpersonal communication skills and alignment with the culture of international labour market to assist them in practical life in living successfully; 2. Skills and motivation for independent learning and engagement in lifelong learning and research; 3. Work ethics and positive values and enjoy intellectual independence and autonomy; 4. Teamwork skills and display potential leadership qualities.	C. SQU Graduates should: Relish good citizenship qualities, conscious of their national identity and socially responsible, engage in community affairs and mindful of contemporary issues.

No	Course Learning Objective	Relevant Program Outcome (s)	Applicable Attribute (s)
1.	Plan and control costs to economize the use of resources and maximize profitability	Business knowledge: Able to apply relevant and contemporary business knowledge and concepts.	A1 and C
2.	Identify, apply, and evaluate analytical techniques used by management accountants		
3.	Understand and prepare budgets	Business Problem Inquiry & Critical Thinking: Able to demonstrate analytical skills in identifying and applying the appropriate problem solving and critical thinking methods and tools in business contexts.	A1, A3, B2 & C
4.	Allocate support department costs to prepare product cost for manufacturing and service companies and use costing information to reduce and manage costs.		
5.	Provide advice and guidance to managers in areas critical for organizational success.	Business knowledge: Able to apply relevant and contemporary business knowledge and concepts.	A1 and C

18	Student Responsibilities
1)	It is fully the responsibility of students to access the material on SQU E-Learning Moodle website regularly and to make use of their instructor's office hours to clarify any doubts. You are expected to sign into the course on Moodle and participate in any discussions directed by your instructor and check your email for any notices sent for this course.
2)	It is fully the students' responsibility to be aware of any announcement and instruction made in this course via SQU Moodle, in class, in online sessions, in course outline or sent by emails or any other means communicated by the accounting team as well as the Deanship of Admission and Registration and CEPS.
3)	It is the student's responsibility to know and comply with <u>ALL</u> University Academic Regulations relevant to participation in this course.
4)	These regulations include the <u>ATTENDANCE</u> and <u>STUDENT ACADEMIC MISCONDUCT POLICIES</u> .
5)	For <u>ATTENDANCE</u> , it is the student's responsibility to be <u>PUNCTUAL</u> and to attend <u>ALL</u> classes when scheduled <u>AND</u> log into their course via SQU Learning -Moodle site <u>at least ONCE A WEEK</u> . Otherwise, the SQU attendance policy for absence will be strictly followed by the course instructor.

18	Student Responsibilities
6)	Students are expected to perform their work with HONESTY and INTEGRITY and avoid any ACADEMIC MISCONDUCT which is defined as the use of any dishonest or deceitful means to gain some academic advantage or benefit. Any breach of these policies as an SQU student will be dealt with strictly in accordance with the SQU regulations.
7)	Academic misconduct can take many forms, including but not limited to the following:
8)	Copying;
9)	Possession of unauthorised materials during an assessment;
10)	Plagiarism;
11)	Collusion; and
12)	Forging documents or providing false excuses.
13)	For full details, please refer to the Undergraduate Academic Regulations and to the Student Academic Misconduct Policy .
14)	All discussion, recorded sessions, and presentations taking place in a class should be kept confidential and shall NOT be shared or copied for any other purposes.
15)	Students are PROHIBITED sharing instructors' and students' contact details publicly (e.g., Instagram, Twitter, WhatsApp, and other public spaces).
16)	Students are NOT allowed to record the voice or the picture (screen capture) of their instructor or their classmates without their consent.
17)	Online exams remain copyrighted material by Sultan Qaboos University, and students who capture screen/copy/print/share online exams will be held "LEGALLY RESPONSIBLE".
18)	There is NO makeup test for any missed test for whatever reason if not supported by valid, legitimate excuse and supported with documentation and the approval of the course instructor.
19)	Students should follow proper procedures in voicing out and communicating their academic complaints. First and foremost, students should discuss their grievances and complaints with the instructor, if not resolved, with the Course Coordinator, then with the H.O.D, the Office of the Assistant Dean for Undergraduate Studies, etc.
20)	Important Notice: The course instructors' reserve the right to make changes to any element of the course during the semester, including but not limited to: the content, the sequence of the topics, the timings of the subject matter and examinations, and the grade distribution percentages as deemed necessary.

COURSE INFORMATION			
Course Code	ACCT 3122	Course Title	Intermediate Management Accounting
Semester / Year	FALL 2024	Section (s)	10 & 20
Day / Time / Place	Section 10: Sunday & Tuesday [10 – 11.50 a.m.] Section 20: Sunday [08 – 09.50 a.m.] and Thursday [10 – 11.50 a.m.]		
Course Coordinator: GHALIA AL-FORI		Instructor: GHALIA AL-FORI	
Office Location	CEPS, Ground Floor #04	Office Hours	Office Hours: - Sundays and Tuesdays 12.00 pm to 2 pm - Or by arrangement through Email.
Office Ext.	2978	Email	g.alfori@squ.edu.om

TENTATIVE SCHEDULE					
Week & Class		Lecture / Topic	Material (s) to be Covered	Assessment	Weightage (%)
1	1	Introduction, Add & Drop period	N/A	N/A	N/A
	2				
2	3	Topic 1: Review of Cost Terms & Purposes	Chapter 1&2	TEST 1 [3 Topics] Week 7 Thu 31/10	30%
	4				
3	5	Topic 2: Review of Cost–Volume–Profit (CVP) Analysis	Chapter 3		
	6				

TENTATIVE SCHEDULE					
Week & Class		Lecture / Topic	Material (s) to be Covered	Assessment	Weightage (%)
4	7	Topic 3: Decision Making and Relevant Information	Chapter 11		
	8				
5	9	Topic 3: Decision Making and Relevant Information	Chapter 11		
	10				
6	11	TEST 1			
	12				
7	13	Topic 4: Flexible Budgeting, Direct Cost Variances & Management Control	Chapter 7		
	14				
8	15	Topic 5: Flexible Budgeting, OH Cost Variances & Management Control	Chapter 8		
	16				
9	17	Topic 6: Inventory Costing & Capacity Analysis	Chapter 9	TEST 2 [3 Topics] Week 13 Thu 12/12	30%
	18				
10	19	TEST 2	Chapters 5, 14, 15, 16		
	20				
11	21	Topic 7: Cost Allocation			
	22				
12	23	Topic 7: Cost Allocation	Chapters 5, 14, 15, 16		
	24				
13	25	Topic 7: Cost Allocation	Chapters 5, 14, 15, 16		
	26				
14	27	Topic 8: Process Costing	Chapter 17		
	28				
15	29	Test 3	Topics 7 and 8	TEST 3 [2 Topics] Week 16	40%
	30				

APPENDIX A: INSTRUCTORS OF MULTIPLE SECTIONS

Section	Instructor	Day / Time / Location	Office Location & Extension	Email	Office Hours

APPENDIX B: SQU Vision, Mission & Values

Vision	Mission	Values
To be internationally recognised for excellence in business and political science education, research and contributions to socio-economic development	To provide a learning and research environment benchmarked to international business and political science standards and engage in national and international strategic partnerships in order to contribute to national development.	College of Economics and Political Science is committed to preserving the following core values: (i) Excellence; (ii) Integrity; (iii) Equity; (iv) Collegiality; (v) Commitment; (vi) Ethics; (vii) Agility

APPENDIX C: ADDITIONAL INFORMATION (Graduate Attributes)

Mapping of CEPS Graduate Attributes to Accounting Department's Program Educational Objectives and SQU Graduate Attributes

Categories	CEPS Graduate Attributes	Accounting Department: Program Educational Objectives	SQU Graduate Attributes
CEPS 1	Business knowledge: Able to have relevant and contemporary business knowledge and concepts	a. Understand and apply financial accounting and management accounting rules and principles. b. Understand and apply auditing rules and principles c. Understand and apply General and Omani tax rules and Regulations.	A1,C
CEPS 2	Business Problem Inquiry: Able to use analytical skills in identifying and applying the appropriate problem-solving methods and tools in business context.	Solve business problems by analysing and evaluating accounting alternatives	A1, A3, B2, C
CEPS 3	Professional communication: Able to communicate effectively and professionally in business environment.	Convey accounting information through written reports and oral communication	A1,A2, B1, B2,C
CEPS 4	Teamwork skill: Able to collaborate effectively with peers (people with diverse backgrounds)	Work effectively with others in a variety of business contexts	A2, B1, B4
CEPS 5	Life-long learning: Able to continuously acquire knowledge to evaluate business-related opportunities in a changing business environment.	Continuously acquire current accounting knowledge	A1, A3, B1, B2, C
CEPS 6	Entrepreneurship culture: Able to relate entrepreneurship knowledge and know-how in business settings.	Use accounting knowledge and skills for small business start-ups	A1, A3, C
CEPS 7	Ethics and active citizenship: Able to act in accordance with the ethical, sustainable, and social responsibilities involved in workplace.	Understand, apply, and critically analyse the implications related to accounting ethical issues	B1, B3, C
CEPS 8	Information and communication technology Experience: Able to utilize information technology for business communication and decision making	Use IT accounting related tools	A1, A2

APPENDIX D: ADDITIONAL INFORMATION (Learning Strategy)

- **Attend all live online classes.** Attendance is very important. Each class discussion may cover new materials and concepts. Missing classes will result in losing part of course content.
- **Try to prepare for each class.** Preparation will help you focus on difficult concepts and will enhance your understanding.
- **Come to the live class with your tools especially calculators.** You need to familiarize yourself with your tools, as it will help you save time during exams and will enable you to attempt exercises in class.
- **Try to study each chapter as earlier as possible week by week.** This subject is very condensed with lots of information is provided in short period of time. Delay of study will result in accumulation of materials towards the test days and end of the semester, which may cause stress. **Do it right, start ahead!**
- **Practice as many questions as you can.** This is the most effective way to understand accounting. Covering all questions in class is not possible. Hence, you are responsible to practice unsolved questions and seek help if needed. Check numbers for exercises and problems will be provided. **Practice, Practice, Practice!!**
- **Ask questions if you do not understand.** You can ask questions during class sessions or office hours.
- **Try to think and understand rather than memorize.** Visualizing scenarios is extremely helpful in understanding accounting. Try to relate the materials you study in class to the transactions you do in your normal life. This will help you understand the concepts better and will provide you with real life reference experience.

APPENDIX D: ADDITIONAL INFORMATION (Learning Strategy)

- **Prepare for each exam as if it is a final exam.** This will help you gain the maximum out of each exam.

APPENDIX E: GUIDE ON ONLINE LEARNING

The following outlines the sources for the ALL topics.

Topic	Title	Reading	Listening / Watching (Supplement)	Discussion
1	Review of Cost Terms & Purposes	Chapters 1 & 2 + Slides Narration	To be announced later	Moodle Forum + E-mail + WhatsApp
2	Review of Cost–Volume–Profit (CVP) Analysis	Chapter 3 + Slides Narration		
3	Decision Making and Relevant Information	Chapter 11 + Slides Narration		
4	Flexible Budgeting, Direct Cost Variances & Management Control	Chapter 7 + Slides Narration		
5	Flexible Budgeting, OH Cost Variances & Management Control	Chapter 8 + Slides Narration		
6	Inventory Costing & Capacity Analysis	Chapter 9 + Slides Narration		
7 (1)	Cost Allocation 1: ABC	Chapter 5 + Slides Narration	Theory: https://youtu.be/tIP2n5gvNps & Exercises: https://youtu.be/M-uGibLcQ-g	
7 (2)	Cost Allocation 2: Customer Profitability, Sales Variance	Chapter 14 + Slides Narration	Theory: https://youtu.be/UM_ImBoQw1w & Exercises: https://youtu.be/5V4L2WW6ARs	
7 (3)	Cost Allocation 3: Allocation of Support Department Costs, Common Costs & Revenues	Chapter 15 + Slides Narration	https://youtu.be/NKRdmOCgWfQ & Exercises: https://youtu.be/Z1mO2M7reaQ	
7 (4)	Cost Allocation 4: Joint Products & Byproducts	Chapter 16 + Slides Narration	Theory: https://youtu.be/Qnp-LbtO1CM & Exercises: https://youtu.be/J5rbhP09qYs	
8	Process Costing	Chapter 17 + Slides Narration	Theory: https://youtu.be/cv3y8UZzZo0 + https://youtu.be/1YqJw3ZH7_c & Exercises: https://youtu.be/PFmXmtZvXeo	

Note:

- (1) Since this course is linked to ACCA Exemption (paper F5), then the final exam will be a normal sitting exam here in SQU **if the situation permits**. Otherwise, it will be online.