



جامعة دبي
UNIVERSITY of DUBAI

COLLEGE OF BUSINESS ADMINISTRATION

Pre-MBA Course Syllabus

Semester:

Course code & No.: PMBA 520

Course Title: Survey of Accounting

Prerequisites: None

Faculty Member:

Contact Details: Email:; Phone:

Class Hours: Time: Days: Room:

Office Hours: Time: Days: Room:

Brief Course Description: (As in UD Graduate Catalog)

This course is designed for students who have no prior accounting experience. It provides a non-procedural integrated approach to financial and managerial accounting that emphasizes the relevance of accounting information and how managers, investors, and other business stakeholders use accounting reports. It covers financial statements and management decisions that affect the presentation and use of these statements, cost-volume profit analysis, differential analysis and product costing, and budgetary planning and control.

Course Objective (CO): This course has the following objectives:

1. Make students familiar with basic accounting concepts for financial statement presentation.
2. Examine the role and limitations of accounting information in the decision making process.
3. Perform CVP, incremental analysis, and budgetary planning for the purposes of decision making

Course Learning Outcomes (CLO):

Upon completion of this course, students should be able to demonstrate the following outcomes

1. **Develop understanding of** accounting concepts regarding financial statement presentation and decision making.
2. **Demonstrate** knowledge of alternative accounting methods affecting financial statement presentation and disclosure.
3. **Identify** cost behavior and **apply CVP** for short-term decisions
4. **Apply** incremental analysis to different short-term problems to help management make decisions
5. **Use** different budgets to help management plan and control operations.

Blooms Taxonomy

(The following levels of Bloom's taxonomy have been used while developing the above CLO)

Bloom's level	1.Knowledge (K)	2.Comprehension (C)	3.Application (AP)	4. Analysis (AN)	5. Synthesis (S)	6.Evaluation (E)
CLO #	1,2	1	3,4,5	5	5	

CLO Mapping: This table maps CLO's to: CO

CLO	Linked to CO
1	1
2	1,2
3	3
4	3
5	3

CLO Assessment Scheme

CLO	Class Work (marks)		Final Exam (marks) 30%
	Cases & Problem Solving 35%	Group Projects 35%	
1	10		7
2	12		5
3	13		5
4		18	7
5		17	6
Total	35	35	30

Each MBA course is assessed by a combination of class work (individual assignments, group work, possible simulations), and an examination. Class work constitutes 70% of the course grade and one examination at the end constitutes 30% of the course grade. The minimum required cumulative grade point average for MBA is 3.00 out of 4.00. Each course grade is distributed as under:

% Marks	Grade	Quality Points
> 95	A	4.0
90-94	A-	3.7
87-89	B+	3.5
83-86	B	3.0
80-82	B-	2.7
75-79	C+	2.5
Below 75	F (Fail)	0

Case Assignment

The instructor will assign a set of 7 short cases from different sources with adaptation to UAE/GCC environment. Two of these cases (milestone Case and Bridge Case) will be used in class in connection with the chapters covered. The other five short-cases will be used as part of the individual and group assignments. The rubrics for each case will be handed out in the first week of classes. Each student is expected to spend about 105 hour out-of-class time on readings, short-cases, and problem solving as follows:

Out-of-Class Time

Assignments and Cases	Approximate Out-of-Class Time
Short-Case # 1 (individual assignment)	6 hours
Short-Case # 2 (individual assignment)	6 hours
Short-Case # 3 (group assignment)	10 hours
Short-Case # 4 (individual assignment)	6 hours
Short-Case # 5 (Group assignment)	10 hours
Problem Solving	34 hours
Readings	33 hours

Teaching Methods:

Teaching methods used in this course are Interactive learning, lectures, Case studies, and Problem Solving

Use of Modern Instructional Technology

Power-point, Internet, Audiovisual, Online Databases, and Moodle Learning System

Week	Topic	Contents	Relation to CLO	Assigned Reading
1	Role of Accounting in Organizations	<ul style="list-style-type: none"> - The accounting system and organizational needs for it. - Financial reports as the basic output of the financial accounting system in UAE. - Manager's need for additional information to carry out planning, controlling and decision making 	1	Chapter 1

		- Distinction between financial accounting and managerial accounting. - Role of ethics in decision making.		
2	Basic Accounting Concepts	- Objectives of financial statements - Main concepts underlying financial statements - Elements of the financial statements	1	Chapters 2, 3 Mile Stone Case
3	Financial Statements and Users' Groups	- Main User groups of financial statements in UAE - The dominant group theory - Limitations of the financial statements	1	Chapter 2
4	Accounting and Disclosure of Financial Assets and Liabilities	- Types of financial assets - Presentation and disclosure issues of financial assets in UAE reports - Alternative methods affecting the presentation and disclosure of financial assets - Nature of liabilities - Some indicators of good management of financial assets and liabilities (e.g., some ratios)	2	Chapters 5, 6 Short-Case #1 Problem Solving
5	Accounting and disclosure of Inventories	- Types of inventories - Alternative methods of costing inventory - Presentation and disclosure issue of inventory. - Some indicators of good management of inventory (e.g., some ratios)	2	Chapters 4,6 Short-Case #2 Problem Solving
6	Accounting and disclosure of Capital Assets and Stockholders' equity	-Type of capital assets of UAE companies - Alternative methods affecting presentation and disclosure of capital assets - Components of Stockholders' equity - Some indicators of good utilization of capital assets and equity (e.g., some ratios)	2	Chapters 7, 8 Bridge Case Problem Solving
7	Cost-Volume-Profit Analysis	-Identifying cost behavior -Measures of contribution margin - Calculation of Break-even analysis - Planning profit using BEA	3	Chapter 11 Short-Case # 3 Problem Solving
8	Differential Analysis and Product Pricing	-The concept of relevant cost and revenue - Differential analysis for special order - Differential analysis for make or buy decision - application of relevant cost for product pricing in UAE	4	Chapter 12 Problem Solving
9	Budgetary Planning	- Nature of budgets - Budgetary process - Operational Budgets	5	Chapter 13 Short-Case # 4
10	Budgetary Control	- Static and Flexible budgets - Performance Reports - Analyzing Budget Variances	5	Chapter 13 Short-case # 5 Problem Solving
11		Final Exam	All	

Educational Resources

Educational Resource	Description
Text Book required	Survey of Accounting 4 th edition by Carl S. Warren. South-Western College Pub 2009, ISBN 0978-0324658262
Supporting Readings	The Instructor will assign selected reading articles from Journal of Accountancy, Accounting Horizon, Management Accounting Quarterly and similar journals that can be accessed from the University digital library.