

**Faculty of Commerce & Business Administration**

**Managerial Accounting and Budgeting**

**Information :**

**Course Code :** ACT 304

**Level :** Undergraduate

**Course Hours :** 3.00- Hours

**Department :** Department of Accounting

**Instructor Information :**

<b>Title</b>	<b>Name</b>	<b>Office hours</b>
Lecturer	Mohamed Ibrahim Abdelnagy Hanafy Salem	2
Lecturer	Ola Mohamed Shawky Ibrahim Esa	5
Teaching Assistant	Meral Medhat Mohamed Abdulhamed Basiony	
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**Description :**

This course provides in-depth study of the principles and objectives of the techniques and theories used in managerial accounting. Emphasis is on managerial accounting concepts for external and internal analysis, reporting, and decision-making. Emphasis also is on how accounting data can be interpreted and used by management in planning and controlling business activities. It includes the budgeting process and responsibility accounting, types of budgets, performance measurement and evaluation techniques, capital budgeting decision, Break Even model, pricing decisions