



المعهد العربي للمحاسبين والقانونيين

ARAB INSTITUTE FOR ACCOUNTANTS & LEGAL

# ACCOUNTING FOR MANAGERS

The course emphasizes the focus on accounting to meet the needs of managers. The material contained in the book stresses the interpretation of accounting information as well as a critical acceptance of the underlying assumptions behind accounting.



## PART I Context of Accounting

- Introduction to Accounting
- Accounting and its Relationship to Shareholder Value and Business Structure
- Recording Financial Transactions and the Limitations of Accounting
- Management Control, Management Accounting and its Rational-Economic Assumptions
- Interpretive and Critical Perspectives on Accounting and Decision-Making
- Constructing Financial Statements and the Framework of Accounting

## PART II Using Accounting Information for Decision-Making, Planning and Control

- Interpreting Financial Statements & Alternative Theoretical Perspectives
- Marketing Decisions
- Operating Decisions
- Human Resource Decisions
- Accounting Decisions
- Strategic Investment Decisions
- Performance Evaluation of Business Units
- Budgeting
- Budgetary Control

MEMBERSHIP



High Authority Council  
for Chartered Accountants

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