



Managerial Accounting

Course Number:	ACC 202	Term:	Summer, 2021
Instructor:	TBA	Email:	
Contact Hours:	48	Meeting Times:	TBA
Credits:	3.0		

Course Description:

This course emphasizes the use of accounting information throughout the planning, operation and control stages of managing an organization. It is designed to give students an understanding of decision-making in organizations, where the decisions involve the generation, analysis, or use of financial information. The major topics in this course include the use of accounting in making alternative decisions, the development and use of product cost information, and the use of accounting information for managerial planning and control. Students will also get an introduction to cost behavior, budgeting, responsibility accounting, cost control, and product costing.

Learning Objectives:

Upon successful completion of this course, students will be prepared to:

1. Estimate costs and benefits of alternative decisions
2. Use variable and fixed costs to estimate costs and break-even points
3. Identify cost efficient processes
4. Choose appropriate performance measures
5. Create a budget for planning and control purposes

Required Textbook and Course Materials:

Cost Accounting A Managerial Emphasis
Charles T Horngren
ISBN: 9787300268248

Language of Instruction:

This course is taught entirely in English, including lectures, homework, assignments and examinations. Teaching assistants will be fluent in both English and Mandarin.

Course Prerequisites:

ACC 201 Financial Accounting or equivalent

University Policies**Class Format**

In Person. Course activities, discussions, assignments and resources will be made available at the start of and during the course.

Attendance, Participation and Deliverables

Courses are very intensive and in order to be successful, students need to attend every class. Attendance is required for all lectures and class activities. Class participation is expected from every student and form a significant portion of the final course grade.

All course deliverables (homework assignments and tests) are due on time as assigned. This course includes no make-ups, postponements or additional assignments, except for verified medical emergencies. If you miss an exam/assignment due to a non-sanctioned absence, your score on that exam/assignment will be zero.

Academic Dishonesty

All cases of academic dishonesty will be diligently pursued. Academic dishonesty includes representing the work of another as one's own work or cheating by any means. Academic dishonesty also includes aiding, abetting, concealing or attempting such activity. The penalty is automatic failure of the course and possible suspension from the university.

Grading Scale

Grading Scale (%)			
97 - 100	A+	77 - 79	C+
93 - 96	A	73 - 76	C
90 - 92	A-	70 - 72	C-
87 - 89	B+	67 - 69	D+
83 - 86	B	63 - 66	D
80 - 82	B-	60 - 62	D-
		0 - 59	F

Professor- and Course-Specific Policies (*Tentative*)

Homework

Assignments will be listed in the course planner. The purpose is to prepare you for the exams. The homework is a very important part of the course. No matter how well you think you understand the material presented in class, you won't really learn it until you do the problems.

Exams

No make-ups will be given after the exam. The use of the textbook or any other written reference is not allowed during the exams. Calculators are allowed. The purpose of the exams is to test your understanding of key concepts from the course lectures and materials.

Grade Components:

1. 5% - Assignments
2. 5% - Participation and Quiz
3. 25% - Exam 1
4. 25% - Exam 2
5. 40% - Final Exam

Course Schedule (*Tentative*)

Module	Topics
1	Managerial Accounting Job Order Costing
2	Process Costing Activity-Based Costing
3	Cost-Volume-Profit and Breakeven Analysis Cost-Volume-Profit Analysis: Additional Issues Incremental Analysis and Decision Making
4	Budgetary Planning Budgetary Control
5	Standard Costs and Balanced Scorecard Planning for Capital Investments