



COURSE INFORMATION	
<p>Course Title: ACCT202 Managerial Accounting</p>	<p>Semester: July Session, 2020</p>
<p>CLASS HOURS: Monday through Friday, 180 minutes each day, for three weeks. At the end of each week, there will be a Two-hour discussion session; the instructor will also be available by appointment.</p> <p>Discussion Section : One hour each week.</p> <p>Field Trip: None</p>	<p>CREDITS(s): 3</p>
OVERVIEW	
<p>The objective of this course is to present accounting as an information development and communication function that supports management decision making. The knowledge and skills gained in this class should facilitate subsequent learning objectives even if the student takes no additional academic work in accounting. Students completing this second course in accounting should (1) develop a broad view of accounting's role to satisfy the need for qualitative managerial information; (2) understand the basic features of costing systems and reporting; (3) be able to interpret accounting reports for managerial decision making; (4) know and appreciate the basic concepts that support accounting judgement and estimation, controls and processes and be aware of the professional responsibilities and the ethics of internal reporting.</p> <p>Prerequisite: Financial Accounting</p>	
LEARNING OUTCOME	
<p>After successfully completing this course you should be able to:</p> <ul style="list-style-type: none"> ● Understand different cost concepts; ● Calculate product cost utilizing a predetermined overhead rate; ● Understand overhead cost, allocation base and overhead cost allocation; ● Understand the cost flows in a job order costing system; ● Apply and calculate Cost-Volume-Profit relationships and breakeven analysis; ● Understand how variable costing differs from absorption costing and prepare both types of income statements; ● Understand the budgeting process and prepare the sales budget, the production budget, and the cash budget in a master budget; 	

Disclaimer: Course schedule is subject to change and you will be responsible for abiding by any such changes.



- Understand and prepare budget income statement and balance sheet;
- Understand responsibility accounting under cost, profit and investment centers and calculate return on investment;
- Recognize and apply relevant costs (sunk costs and opportunity costs);
- Understand capital budgeting concepts and calculate net present value and internal rate of return.

LEARNING RESOURCES

Textbooks:

Introduction to Managerial Accounting, 8th Edition, Brewer, Garrison and Noreen, McGraw-Hill Education, ISBN: 978-1260091755

WEEKLY SCHEDULE

Week	Day	Topic	HW
1	1	CH1: Managerial Accounting & Cost Concepts	
	2	CH2: Job-Order Costing: Calculating Unit Product Costs	
	3	CH3: Job-Order Costing: Cost Flows and External Reporting	
	4	CH4: Activity- Based Costing	
	5	CH4: Activity- Based Costing	Assignment #1
2	1	CH6: Cost-Volume-Profit Relationships	
	2	CH7: Variable Costing and Segment Reporting: Tools for Management	
	3	Mid-Term Exam (Chapters 1-7)	
	4	CH8: Master Budgeting	
	5	CH9: Flexible Budgets, Standard Costs and Variance Analysis	Assignment #2
3	1	CH10: Performance Management in Decentralized Organizations	
	2	CH11: Differential Analysis: The Key to Decision Making	
	3	CH12: Capital Budgeting Decisions	
	4	Final Exam Review	
	5	Final Exam (Chapter 1-12)	

Disclaimer: Course schedule is subject to change and you will be responsible for abiding by any such changes.



ASSESSMENT

Assessment Task	Weighting
Attendance and Participation	10%
Homework Assignments	30%
Midterm Exam	30%
Final Exam	30%
Total	100%

DETAILS ON GRADE COMPONENTS

Homework, Class Attendance, and Participation

- There will be 2 homework assignments, due at the end of the corresponding chapters. The homework assignments were selected to follow the discussion and in-class exercises and are designed to reinforce the student’s grasp of the chapter topics. Graded homework assignments must be submitted on the signed due date. Late homework assignments will receive a 25% reduction for every day they are overdue.
- Class attendance will be taken before each class starts. Students who come late will receive a 25% reduction for the attendance grade.

Examinations:

- There will be **ONE** mid-term exam (each representing 30% of the total grade) during the semester that focus on specific chapters; the final examination (representing 30% of the total grade) will be comprehensive, covering the entire semester’s work. Details of content, exam format, etc. will be announced in class well before the examination dates.
- A grade of “0” will be given as the examination grade unless the Instructor has been informed beforehand of the absence, and the absence is excused. In the event of an excused absence from a test, there will be a makeup exam out of class time. Rather, the other two tests taken will be weighted appropriately to make up the difference for the missed exam.
- You may **ONLY** use simple, non-text, calculators on examinations. Using a cell phone during a test or exam will result in the test/exam being taken from the student, resulting in a zero grade.

Course Grading:

Upon completion of this course, you receive a final grade. A final grade is a letter grade that carries with it a numerical value, as outlined below.

Disclaimer: Course schedule is subject to change and you will be responsible for abiding by any such changes.



Grade	Mark
A	90-100
B	80-89
C	70-79
D	60-69
F	0-59

To pass this subject, students are required to obtain Grade C or above in order to satisfy all the intended learning outcomes.

CLASSROOM ETHICS & COURSE POLICIES

Being respectful of others' opinions, values and culture

Cell phones are only permitted when the usage is related to the course. Absolutely **NO TEXTING** during class will be tolerated. If you have an emergency situation and you must be able to be reached, set the phone to vibrate and leave the room immediately when it goes off.

Any student with a documented disability needing academic adjustments or accommodations should notify the instructor or the program administrator before the start of the program, so such an arrangement will be made accordingly.

If you wish to discuss your grade, you must do so in person, during office hours or through an appointment. I will not discuss grade issues via e-mail.

Any student who anticipates a schedule conflict because of religious reasons should make arrangements within two weeks of the start of class.

Academic misconduct

Please follow the guideline of the university policy. Academic dishonesty or misconduct will not be tolerated and may result in disciplinary action including a grade F for the course. Work submitted must be the original work of the student. Original work may include the words and ideas of others, but the source of these words and ideas must be indicated in a manner consistent with an academically recognized form, style, and citation manual. Resubmission of work previously presented in another course is prohibited.

Disclaimer: Course schedule is subject to change and you will be responsible for abiding by any such changes.