

**ACC 022: Managerial Accounting****Term: 2020 Summer Session****Instructor: Staff****Language of Instruction: English****Classroom: TBA****Office Hours: TBA****Class Sessions Per Week: 5****Total Weeks: 5****Total Class Sessions: 25****Class Session Length (minutes): 120****Credit Hours: 4****Course Description:**

Managerial Accounting is designed aiming to help students develop ideas on how managers use accounting information and other measuring techniques (Quantitative tools) for management planning and business decision making. Topics cover product, process, customer and activity-based costing, how to analyze costs for budgeting and pricing decisions, how to evaluate performance using financial and non-financial measures. We will also practice making different kinds of short-term and long-term managerial decisions.

**Course Materials:****1. Textbook:**

*Managerial Accounting*, Garrison, Noreen, Brewer (McGraw-Hill, 16th Edition)

**2. Lecture Notes****3. Homework solutions****Course Format and Requirements:**

The primary format of this course is lecture, problem solving and review. This will be a very fast-paced class. So it is extremely important that students keep up with required readings and homework problems. Pre-reading the relevant chapter and attempting the assigned homework



problems prior to attending class is strongly recommended.

Familiarizing with the course material before class, you will gain a better understanding the information presented during lecture. Because the class will move quickly, you will be responsible for learning as much as possible. Students are strongly encouraged to ask questions on things you did not understand. Main learning points will be highlighted from the textbook chapters and in-class sample questions.

### **Attendance:**

Quizzes will be the first priority in class. Arriving late may cause you to miss a quiz, impacting your performance assessment. There is no made-up quiz.

### **Grading Scale:**

**A+: 98%-100%**

**A: 93%-97%**

**A-: 90%-92%**

**B+: 88%-89%**

**B: 83%-87%**

**B-: 80%-82%**

**C+: 78%-79%**

**C: 73%-77%**

**C-: 70%-72%**

**D+: 68%-69%**

**D: 63%-67%**

**D-: 60%-62%**

**F: Below 60%**

### **Course Assignments:**

#### **Chapter quizzes**

Chapter quiz will be assigned to help enhance your understanding on chapter concepts or some basic calculation. Quiz problems will be fairly easy as long as you keep catching up with the instructor. There will be no make-up quizzes.

**Excel labs**

There will be two Excel labs assigned. First one is about Job-order Costing and the second one is about Master Budgeting

**Midterm Exams:**

This course will have 2 in-class, two-hour, and closed-book mid-term exams. Each exam will cover course materials taught until the day before the exam. Midterm 2 will not be cumulative; students will be tested on course materials taught until the class before Exam #2, covering materials beyond Exam 1 contents.

**Final Exam**

A three-hour, closed-book final exam will be taken at the end of the session. The final exam is cumulative, based on contents taught in the whole semester.

**Course Assessment:**

ITEM	WEIGHTS
Chapter Quizzes	15%
Excel Labs	10%
Midterm Exams 1	20%
Midterm Exams 2	20%
Final Exam	35%
<b>Total</b>	<b>100%</b>

**Course Schedule:**

Week	Topics	Activities
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1	Go through Syllabus Course Introductions+Overview Managerial Accounting Concepts and Principles Job Order Costing and Analysis Process Costing and Analysis	Chapter Quizzes Excel Lab 1
2	Activity Based Costing and Analysis Cost Behavior and Cost-Volume-Profit analysis	Chapter Quizzes Review Midterm 1
3	Variable Costing and Performance Reporting Differential Analysis Master Budgets and Performance Planning	Chapter Quizzes Excel Lab 2
4	Flexible Budgets and Performance Analysis Standard Costs and Variances Decentralization Relevant Costing and Managerial Decisions	Chapter Quizzes Review Midterm 2
5	Capital Budgeting and Investment Analysis Reporting and Analyzing Cash Flows Analyzing	Chapter Quizzes Review Final Exam



	Financial Statement Analysis Course Summary and Review for Final	
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**Academic Integrity:**

Students are encouraged to study together, and to discuss lecture topics with one another, but all other work should be completed independently.

Students are expected to adhere to the standards of academic honesty and integrity that are described in the Shanghai Normal University's *Academic Conduct Code*. Any work suspected of violating the standards of the *Academic Conduct Code* will be reported to the Dean's Office. Penalties for violating the *Academic Conduct Code* may include dismissal from the program. All students have an individual responsibility to know and understand the provisions of the *Academic Conduct Code*.

**Special Needs or Assistance:**

Please contact the Administrative Office immediately if you have a learning disability, a medical issue, or any other type of problem that prevents professors from seeing you have learned the course material. Our goal is to help you learn, not to penalize you for issues which mask your learning.