



ACCT 2210: Managerial Accounting

| 2021 Winter Session | |
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| Total Class Sessions: 25 Class Sessions Per Week: 6 Total Weeks: 4 Class Session Length (Minutes): 145 Credit Hours: 4 | Instructor: Staff Classroom: TBA Office Hours: TBA Language: English |

Course Description:

Managerial Accounting is concerned with the use of accounting data for management planning, decision-making, and control. Topics include:

- (1) Conceptual and analytical foundations of cost accounting
- (2) Different types of decision-useful managerial accounting information;
- (3) Understanding of the use of accounting information and quantitative tools for management and managerial control
- (4) Decision-making based on supporting managerial accounting information.

Prerequisite: ACCT 2110 or Principles of Financial Accounting.

Course Materials:

1. **Textbook:**

Managerial Accounting

Ray H Garrison, Ray Garrison, Eric Noreen, Eric W Noreen, Peter C Brewer, Peter Brewer (McGraw-Hill Higher Education, 17th Edition)

2. **Non-programmable Financial Calculator**

Only financial calculators are allowed to use in exams (i.e., no graphing or other programmable calculators). Students may choose to use any non-programmable financial calculator (e.g., TI BA II+), but must receive prior permission from the instructor. HP 10bII+ is recommended because it is affordable and is commonly adopted for instructional purposes.

3. **Lecture Notes**

4. **Homework solutions**

5. **Sample ACC 2210 exams**

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.

Course Assignments:**Homework: 140 points (14% of total points)**

Students will have 10 homework assignments. Homework assignments will usually be due at end of the lecture. Each homework assignment is worth 20 points. Among the 10 homework scores, 3 lowest scores will be dropped and 7 highest homework grades (with a total maximum 140 points) will count toward the final grade. All students should submit their own homework assignment in a hard copy.

Quizzes: 60 points (6% of total points)

There will be 8 In-class quizzes aim to encourage you to attend the class and listen carefully. Each will be 10 points and the lowest two will be dropped. So the remained 6 quizzes add up to 60 points and count to your final score. Quiz problems will be fairly easy as long as you keep catching up with the instructor but they may be challenging if you don't. Students are only allowed to use approved a non-programmable financial calculator. There will be no make-up quizzes.

Exams:

2 mid-term exams – 200 points (20% of total points) each

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. Each exam is worth 200 points and a sum of 400 points for two midterm will count to the final score.

Final exam – 400 points (40% of total points)

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. The final exam is worth 400 points. Note that the final will not be taken during the normal class times. Exact time for final will be announced in the last week of sessions.

Course Assessment:



| ITEM | Points | WEIGHTS |
|------------------------|-------------|-------------|
| 7 Homework Assignments | 140 | 14% |
| Quizzes (6 out of 8) | 60 | 6% |
| Midterm Exams 1 | 200 | 20% |
| Midterm Exams 2 | 200 | 20% |
| Final Exam | 400 | 40% |
| Total | 1000 | 100% |

Grading Scale (percentage):

| A+ | A | A- | B+ | B | B- | C+ | C | C- | D+ | D | D- | F |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 98- | 93- | 90- | 88- | 83- | 80- | 78- | 73- | 70- | 68- | 63- | 60- | <60 |
| 100 | 97 | 92 | 89 | 87 | 82 | 79 | 77 | 72 | 69 | 67 | 62 | |

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 Chengdu University of Technology'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.

Course Schedule:

Class 1:

Course overview

Go through Syllabus

Identification; Introduction to managerial accounting

Class 2:

Cost concepts



Product costing

Class 3:

Quiz 1

Product costing (Cont.)

Job Order Costing

Class 4:

Job Order Costing Activity & cost analysis

Process Costing

Class 5:

Quiz 2

Activity based costing

Class 6:

Intro to Decision Making

Management's decision-making process

Class 7:

Quiz 3

Financial and nonfinancial information

Activity & cost analysis

Class 8:

Activity & cost analysis (Cont.)

Review for Midterm Exam 1

Class 9:

Midterm Exam 1

Class 10:

Cost volume profit analysis

Class 11:

Cost Volume Profit Analysis: Additional Issues

Relevant cost:

Revenue differences;

Cost differences

Class 12:

Quiz 4

Relevant cost (Cont.)

Cost savings differences;



Class 13:
Opportunity costs
Types of Incremental Analysis;

Class 14:
Quiz 5
Types of Incremental Analysis (Cont.)
Incremental Analysis Case studies

Class 15:
Intro to Planning & Control;
Budgetary Planning

Class 16:
Budgetary Planning (Cont.);
Budgetary Control and Responsibility Accounting

Class 17:
Quiz 6
Budgetary Control and Responsibility Accounting (Cont.)
Flexible budget

Class 18:
Flexible budget (Cont.)
Review for Midterm Exam 2

Class 19:
Midterm Exam 2

Class 20:
Standard Costs and Balanced Scorecard;

Class 21:
Quiz 7
Standard Costs and Balanced Scorecard (Cont.);
Intro to Capital expenditure;

Class 22:
Capital expenditure (Cont.);
Planning for Capital Investments

Class 23:
Time Value of Money

Class 24:



Quiz 8

Continued Topics on Capital Budgeting;
Continued topics on capital investment

Class 25:
Review for final

Final Exam (Cumulative): TBA