



**Southwestern University of Finance and Economics
International Summer Session
ACCT 202: Managerial Accounting**

Term: 2018 Summer

Course Number: ACCT 202

Instructor: To be announced

Total contact hours: 54 hours

Credit: 4

Course Description

This course is about making good decisions, influencing others to make good decisions, and designing measurement systems to support those decisions. Because managerial accounting focuses on business decision making, we will learn the language used to describe business measurement and business problems, and examine the concepts and techniques used to address those problems. The skills you develop in this class are applicable not only to business, but to any setting in which it's important to make good decisions. After completing this course, you will:

1. Understand basic terminology and methods of management accounting
2. Appreciate the concepts underlying current practices in management accounting
3. Be able to apply these concepts to business problems
4. Use common business tools like Excel to help you analyze problems

Required Material

Managerial Accounting for Managers, 2nd edition. Norren, Brewer, and Garrison, McGraw Hill, 2011.

Grading

- Participation 10%
- Quizzes 30%
- Midterm 30%
- Final Exam 30%

A	90% and above
B	80% and above but below 90%
C	70% and above but below 80%
D	60% and above but below 70%
F	Below 60%



Homework

Your success in this course is usually directly related to the effort you put into the homework assignments / quizzes.

Course Schedule

The course has 24 class sessions in total. All sessions are 2 hours and 15 minutes in length. Note: the course outline and required readings are subject to change.

Class 1:

Introduction and Chapter 1 Managerial Accounting and the Business Environment

Class 2:

Review of assignments from Chapter 1

Chapter 2: Managerial Accounting and Cost Concepts

Class 3:

Review of assignments from Chapter 2

Chapter 3: Cost Behavior: Analysis and Use

Class 4:

Chapter 3: Cost Behavior: Analysis and Use (Cont.)

In-class assignments related to cost behavior analysis and use

Class 5:

Chapter 4: Cost-Volume-Profit Relationships, and review of cost analysis

Class 6:

Quiz related to chapters 1-4, review of assignments from Chapter 4

Chapter 5: Systems

Design: Job-Order Costing

Class 7:

Review of the quiz, assignments from Chapter 5

Chapter 6: Variable Costing: A Tool for Management

Class 8:

Continuation with Chapter 6, analysis of how variable cost help us managing actives

In-class assignments & discussion

Class 9:

Review of assignments from Chapter 6

Chapter 7: Activity-Based Costing: A Tool to Aid Decision Making



Class 10:

Review on assignments from Chapter 7

Review for midterm (Ch. 1-7)

Midterm

Class 11:

Review and discussion of the midterm, analysis of any potential issues / problems

Class 12:

Chapter 8: Profit Planing

Class 13:

Review of assignments from Chapter 8

Chapter 9: Flexible Budgets and Performance Analysis

Class 14:

Chapter 9: Flexible Budgets and Performance Analysis (Cont.)

Class 15:

Review of assignments from Chapter 9

Chapter 10: Standard Cost and Operating Performance Measures

Class 16:

Review of assignments from Chapter 10

Chapter 1: Segment Reporting, Decentralization, and the Balanced Scorecard

Class 17:

Chapter 1: Segment Reporting, Decentralization, and the Balanced Scorecard
(Cont.)

Class 18:

Review of chapters 8-1, for upcoming quiz

Class 19:

Review of the quiz and problems / issues covered in chapters 8-1

Class 20:

Chapter 12: Relevant Cost for Decision Making

Class 21:

Chapter 12: Relevant Cost for Decision Making (Cont.)

In-class assignments



Class 22:

Review of assignments from Chapter 12

Chapter 13: Capital Budgeting Decisions

Class 23:

Chapter 13: Capital Budgeting Decisions (Cont.)

Class 24:

Final Exam

Attending Policy

Regular and prompt attendance is required. Under ordinary circumstances, you may miss two times without penalty. Each absence over this number will lower your course grade by a third of a letter and missing more than five classes may lead to a failing grade in the course. Arriving late and/or leaving before the end of the class period are equivalent to absences.

Policy on "Late Withdrawals"

In accordance with university policy, appeals for late withdrawal will be approved **ONLY** in case of medical emergency and similar crises.

Academic Honesty

Southwestern University of Finance and Economics expects all students to do their own work. Instructors will fail assignments that show evidence of plagiarism or other forms of cheating, and will also report the student's name to the University administration. A student reported to the University for cheating is placed on disciplinary probation; a student reported twice is suspended or expelled.

General Expectations:

Students are expected to:

- Attend all classes and be responsible for all materials covered in class and otherwise assigned;
- Complete the day's required reading and assignments before class;
- Review the previous day's notes before class and make notes about questions you have about the previous class or the day's reading;
- Participate in class discussions and complete required written work on time;
- Refrain from texting, phoning or engaging in computer activities unrelated to class during the class period;
- While class participation is welcome, even required, you are expected to refrain from private conversations during the class period.



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.