

## Summer 2014 Course Syllabus

**Course Number: BA-240**

**Course Title: Managerial Accounting**

**Credit: 4 Units**

**Days and Time: Tue, Thu. 12:30pm to 3:15pm (Mr. Albert Loh) and 3:30pm to 5:15pm (Mr. Milton Chavez-Arias)**

**Office Hours: Thu 3:15 to 4:15pm or by appointment**

**Instructor: Albert Loh**

### Course Materials

**Textbook:** Introduction to Management Accounting, by Horngren, Sundem et. al., 16<sup>th</sup> edition.

**Tools:** A handheld calculator (mobile device calculator will not be allowed). Supplemental materials (such as periodical, article, or case study) will be provided in class.

### Course Description

Planning of profits, costs, and sales. Cost and profit analysis and control. Includes budgeting, forecasting, standard costing, break-even and cost-volume profit analysis, direct and absorption costing, variance analysis, differential cost analysis, and capital expenditure planning, evaluating, and control. (4 units) Prerequisites: BA 42, BA 110

### Learning Objectives

Intense competition in the marketplace has compelled managers to be cost-conscious in planning and allocating resources. To avoid costly errors in decision-making, *relevant*, *accurate* and *timely* information is needed to measure performance, improve productivity, control operations and manage profitability.

This course exposes students to cost concepts and the application of cost accounting information for income determination, product costing, and process control in management decision-making.

At the end of the course, you will learn different types of costs and their behaviors, cost estimation and allocation, performance measurement, budgeting, breakeven and variance analyses.

### Instructional Methodology

The course will be conducted in the form of lectures and discussions on each topic shown in the class schedule below.

### Course Requirements and Evaluation

While in class, students are expected to conduct themselves in a professional manner. Professionalism includes regular attendance, participation in class discussions, civil conduct, and ethical behavior, etc. If a student is observed coming to class late often, being disrespectful to peers, texting or using mobile devices, or carrying on personal conversations during lecture, the professionalism portion of the grade will be reduced based on a demerit system. The course begins with each student having the full 50 points. Tardiness without valid reasons greater than 1 time will result in 5 points deduction. Behavioral offenses such as texting, using of mobile devices, or engaging in disorderly conduct in spite of reminder or warning will result in 10 points deduction.

Higher education is about learning how to learn. So in acquiring new knowledge, always pay attention to the learning objectives of each chapter or topic. In addition, you will enhance your understanding by solving the chapter problems to be assigned in class. Of course, you are welcome to bring questions to class for discussion by reading ahead of each classroom lecture. Achievement is assured when done repetitively.

Your performance in this course will be evaluated under the following model:

Mid-Exam 150 points	A = 450 - 500
Final Exam 200 points	B = 400 - 449
Professionalism: 50 points	C = 350 - 399

Term assignments (homework): 100 points Total 500 points	D = 300 - 349 F = < 299
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The mid-term and final exams will be closed book and include multiple choice questions and problems that are similar to the term assignments. They are designed to test both theory and problem solving. There will be no "extra credit" work during or after the semester.

The key to success in this course is communication and interaction. Thus, we will have to work as a team. First, we will create a positive learning environment where everyone can participate without fear. Second, relevant reading and problem assignments will be presented and discussed in class. When in doubt, ask.

### **Scholastic Dishonesty**

Scholastic dishonesty will not be tolerated. Students who violate rules of academic dishonesty are subject to disciplinary penalties, including failure in the course and/or other actions from the University.

### **Class Schedule**

Date	Topics
June 10 (Tue)	Chapters 1 & 2: Primer on cost accounting & Cost-volume profit analysis
June 12 (Thu)	Chapters 3 & 4: Cost behavior and Activity-based cost accounting systems
June 17 (Tue)	Chapters 5: Pricing decisions
June 19 (Thu)	Chapter 6: Operational decisions
June 24 (Tue)	Chapter 7: Budgeting
June 26 (Thu)	Chapter 8: Variance analysis
<b>June 27/28 (Fri or Sat)</b>	<b>2-hour Mid-term Exam</b>
July 1 (Tue)	Chapter 11: Capital budgeting
July 3 (Thu)	Chapter 12: Cost allocation
July 8 (Tue)	Chapter 13: Accounting for overhead costs
July 10 (Thu)	Chapter 14: Job costing and process costing
<b>July 11/12 (Fri or Sat)</b>	<b>Chapters 9 &amp; 10: Management control systems</b>
July 15 (Tue)	Comprehensive Review
July 24 (Thu)	<b>3-hour Final Exam</b>

Although we will attempt to fit as much material as is possible in a seven-week course, a number of essential topics such as Introduction to Managerial Accounting (Chapter 1) and Management Control (Chapters 9 and 10) will be covered only in passing.

Highlighted in red are proposed make-up classes for the instructor's absence during the final week of the summer semester. Students will be asked to vote and agree on a day and time for make-up classes. Should a student not be able to attend the mid-term exam, special arrangement will be made in advance to fix a particular date during the first week of class.

Syllabus reviewed: May 20, 2014