



**University of International Business and Economics  
International Summer School**

**ACC 321 Managerial Accounting**

**Term: May 25-June 25, 2020**

**Instructor: John Briginshaw PhD**

**Home Institution: UC Berkeley**

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**Class Hours: Monday through Thursday, 120 minutes each day (2,400 minutes in total)**

**Office Hours: TBD**

**Discussion Session: 2 hours each week**

**Total Contact Hours: 64 contact hours (45 minutes each, 48 hours in total)**

**Credit: 4 units**

**Course Description:**

An introductory course providing an overview of the managerial use of financial and nonfinancial information for a variety of purposes including managerial decision analysis, external financial reporting, strategic product costing, organizational planning, and performance evaluation.

**Prerequisite:**

ACC212 Financial Accounting (Recommended)

**Required Textbook:**

Managerial Accounting 16th Edition by Ray H Garrison, Eric Noreen, Peter C. Brewer  
Publisher: McGraw-Hill Education; 16 edition (February 13, 2017), ISBN-10: 1260153134, ISBN-13: 978-1260153132 (eText available via [www.coursesmart.com](http://www.coursesmart.com))

Readings from the required text are shown in the table on page 3 (course outline). Readings should be done **before class**.

**Grading Policy:**

The grade for the course will be based on the following:

Attendance and participation	10%
Homework	20%
Midterm Exam	30%
Final Exam	40%

### Grading Scale:

Assignments and examinations will be graded according to the following grade scale:

<b>A</b>	90-100	<b>C+</b>	72-74
<b>A-</b>	85-89	<b>C</b>	68-71
<b>B+</b>	82-84	<b>C-</b>	64-67
<b>B</b>	78-81	<b>D</b>	60-63
<b>B-</b>	75-77	<b>F</b>	below 60

Curve may be used if appropriate.

### Homework:

Homework assignments will be given after each class and will be due at the beginning of the next class. Grading of homework will be on an 'efforts only' basis, but must be done individually. Late homework submissions and email homework will not be accepted.

### Exams:

All exams will be held in class (or at a location to be announced) and are 'closed book'. Calculators may be used but accessing the Internet, using e-mail or any other text-messaging or internet devices, such as cell phones, smart watches or PDAs, will not be allowed. Exams must also be taken at the scheduled time. There will be no make-up exams.

### Plagiarism & Fraud:

Cheating on exams and homework will not be tolerated. Evidence of cheating or submission of homework that is not the product of your own work will result in a score of zero. Repeated occurrences may result in disqualification.

### Class Rules:

Students are expected to:

- Attend all classes and be responsible for all material covered in class and otherwise assigned. Any unexcused absence may impact a student's grade.
- Complete the day's required reading and assignments before class
- Review the previous day's notes before class; 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
- No smoking, eating or drinking except water and tea.
- Bring an electronic calculator (that cannot store text) **to all classes** to follow along with examples and solve in class exercises. Cellphone may not be used as calculator.
- Otherwise, no electronics use (e.g. cell phones, smart phones, laptop) during the lecture.

**Course Schedule:**

<b>Week</b>	<b>Date</b>	<b>TOPICS AND CHAPTERS</b>
1	25-May-20	<b>Managerial Accounting - An Overview (Prologue)</b>
	26-May-20	<b>Cost Concepts and Behavior (Ch. 1)</b>
	27-May-20	<b>Job-order Costing I (Ch. 2)</b>
	26-May-20	<b>Job-order Costing II (Chs 2-3)</b>
2	1-Jun-20	<b>Cost-Volume-Profit Analysis (Ch. 5)</b>
	2-Jun-20	<b>Variable costing (Ch. 6)</b>
	3-Jun-20	<b>Activity Based Costing (Ch. 7)</b>
	4-Jun-20	<b>Activity Based Costing (Ch. 7) contd.</b>
3	8-Jun-20	<b>MIDTERM REVIEW</b>
	9-Jun-20	<b>MIDTERM EXAM</b>
	10-Jun-20	<b>Process Costing (Ch. 4 and 4A)</b>
	11-Jun-20	<b>Allocation of Support Department Costs (Ch. 4B)</b>
4	15-Jun-20	<b>Profit Planning and Budgeting (Ch. 8)</b>
	16-Jun-20	<b>Performance Analysis (Ch. 9)</b>
	17-Jun-20	<b>Standard Costs &amp; Variances (Ch. 10)</b>
	18-Jun-20	<b>Performance Measurement in Organizations (Ch. 11)</b>
5	22-Jun-20	<b>Differential Analysis (Ch.12)</b>
	23-Jun-20	<b>Capital Budgeting (Ch. 13)</b>
	24-Jun-20	<b>COURSE REVIEW</b>
	25-Jun-20	<b>FINAL EXAM (Comprehensive)</b>

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