



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

ACC 321 Managerial Accounting

Term: June 15 - July 16, 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)

Location: WEB

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)

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:

Homework	30%
Midterm Exam	30%
Final Exam	40%

Grading Scale:

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

A	90-100	C+	72-74
A-	85-89	C	68-71
B+	82-84	C-	64-67
B	78-81	D	60-63
B-	75-77	F	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 will not be accepted.

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:

- 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
- Complete required written work on time

Course Schedule:

Week	Day	TOPICS AND CHAPTERS
1	Day 1	Managerial Accounting - An Overview (Prologue)
	Day 2	Cost Concepts and Behavior (Ch. 1)
	Day 3	Job-order Costing I (Ch. 2)
	Day 4	Job-order Costing II (Chs 2-3)
2	Day 5	Cost-Volume-Profit Analysis (Ch. 5)
	Day 6	Variable costing (Ch. 6)
	Day 7	Activity Based Costing (Ch. 7)
	Day 8	Activity Based Costing (Ch. 7) contd.
3	Day 9	MIDTERM REVIEW

	Day 10	MIDTERM EXAM
	Day 11	Process Costing (Ch. 4 and 4A)
	Day 12	Allocation of Support Department Costs (Ch. 4B)
4	Day 13	Profit Planning and Budgeting (Ch. 8)
	Day 14	Performance Analysis (Ch. 9)
	Day 15	Standard Costs & Variances (Ch. 10)
	Day 16	Performance Measurement in Organizations (Ch. 11)
5	Day 17	Differential Analysis (Ch.12)
	Day 18	Capital Budgeting (Ch. 13)
	Day 19	COURSE REVIEW
	Day 20	FINAL EXAM (Comprehensive)

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