



**Academic Inquiries:** Fu Jen Catholic University

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## **Fu Jen Catholic University**

### **ACCT 202 Managerial Accounting**

**Summer 2019**

**Class hours:** Monday through Thursday, 2 hours each day

**Review and Discussion:** Friday, 2 hours

**Office hours:** Friday/Saturday, 1 hour or by appointment

**Field trip:** According to Professors' teaching plan

**Credit:** 3

**Total contact hours:** 54 hours

**Instructor:** Jefferson P. Williams

#### **TEXTBOOK**

Managerial Accounting, by Garrison, R. H, Noreen, E., Brewer, P. C. 16th ed., ISBN: 978-126153132; with Connect/Learnsmart

#### **REQUIRED TECHNICAL SUPPORT**

Microsoft Word, Microsoft Excel, Socrative

#### **COURSE DESCRIPTION**

The concepts of managerial accounting are covered in this course. Emphasis is placed on the preparation and use of financial information for planning, decision making and control. The course will address cost classifications, product and service costing methods and systems, profit planning, measuring performance, and the new manufacturing environment.

#### **COURSE OBJECTIVES**

Upon completion of this course, students will have a better understanding of:

1. Students will be able to categorize the wide variety of costs in an organization
2. Students will be able to prepare journal entries related to job order costing



3. Students will be able to calculate and analyze costs using volume based and activity based costing
4. Students will be able to prepare a cost of quality report
5. Students will be able to calculate and interpret cost functions with cost-volume-profit analysis
6. Students will be able to prepare a master budget and determine required borrowing (with excel)
7. Students will be able to calculate the net present value and internal rate of return of a capital budget project (with excel)
8. Students will be able to identify cultural and environmental stakeholders in making decisions financially related to economics and the environment
9. Students will begin to evaluate implications of financial decisions on the environment and its impact on future generations

### GRADED COURSE COMPONENTS AND ASSOCIATED POINT VALUES

(Points can be converted to %)

COMPONENT TYPE	POINTS
ATTENDANCE	30
IN-CLASS QUIZZES	110
HOMEWORK ASSIGNMENTS	220
INDIVIDUAL AND GROUP PROJECTS	240
EXAM (2 exams)	300
<b>TOTAL POINTS</b>	<b>900</b>

**Homework Assignments:** Homework assignments include reading assignments. Homework will be done by the due date, or no credit will be given. Late work will receive NO CREDIT.

**In-class quizzes:** There are 10 in-class quizzes (each chapter will have one quiz). The quizzes will be completed on socrative (<https://socrative.com/>). There will be no make-up quizzes. If you miss a quiz, your grade will be zero for that quiz.

**Individual and group projects:** The class would be divided into small groups with 2 to 3 people in one group. There are 4 individual and group projects with a total of 240 points. Each project would have a grade, the time frame for submitting, and will be announced by the instructor. Late work will receive NO CREDIT.

**Exams:** The exams are closed book exam, but you may bring in two pages of notes for each exam. During the exam, accessing a spreadsheet or other material on the computer, books will be considered cheating, and you will receive a zero for the exam.

The rules for the exam is as follows: No make-up is allowed unless the student secures permission from the instructor before the exam. If you have a conflict (e.g., family emergencies, etc.) you may make prior arrangements to take an exam (preferably early), but these arrangements must be made prior to the day of the test except in the case of an externally documented emergency (doctor's note, police report, etc.).

### GRADING CRITERIA FOR COURSE COMPONENTS

NOTE: All students are expected to communicate well in writing. Your work will be evaluated for writing quality as well as for content. Poor writing may result in a lower grade than you might otherwise have received. All written assignments may be subject to submission to anti-plagiarism software such as VeriCite.

### *Course Grades*

Grade	Percent	GPA
80 to 100	A	4
70 to 79	B	3
60 to 69	C	2
50 to 59	D	1
49 and below	E	0

#### **Remark:**

100 is the full mark.

W:withdraw

For the undergraduate students, the passing grade is 60.

#### **ATTENDANCE**

Regular class attendance and participation are expected. Only authorized and/or documented absences are considered in changing assignment due dates or exam dates on a student-by-student basis. The student will be deducted 5 points for each unexcused absence out of a total of 30 points for attendance. Students are responsible for any work, instructions, or class materials missed as a result of any absence, excused or unexcused. Communicating an absence with the instructor and/or making alternate arrangements for an assignment/test is the student's responsibility — failure to communicate results in failing grades, absolutely no exceptions.

#### **LATE WORK/MAKE-UP WORK**

Late work will not be accepted, nor will partial credit be given, for any reason, without prior notification and advance approval of an authorized absence by the instructor. This is a zero-tolerance policy.

It is acknowledged that the course may not always go as planned due to technical issues. If a technical issue arises, it is your responsibility to communicate the issue to the instructor immediately if it influences your ability to submit your work on time. Failure to communicate technical issues as they occur (even right at a submission deadline) will result in a zero on an assignment, no exceptions.

## WRITTEN WORK

Work will be graded on content, grammar, formatting requirements and adherence to the instructor's submission guidelines and instructions.

## ADDITIONAL POLICIES

In class behavior: we strive to develop in our students a professional demeanor. As such, we demand to require appropriate decorum in the classroom. In my classroom, it is required that students treat each other and the instructor with respect. Searching the internet (when not part of the assignment), texting or other distracting behavior is NOT allowed during lectures and group projects. If you cannot maintain a respectful behavior in the classroom, you will be asked to leave.

## ACADEMIC INTEGRITY

Academic dishonesty in any of its forms, including cheating, plagiarism, and failure to comply with guidelines for the conduct of human research, will not be tolerated. Students are expected to complete their work, respect the work of others and acknowledge information received from other sources. All instances of academic dishonesty are addressed with consequences. These consequences vary, but may include suspension or expulsion from the university.

## COURSE SCHEDULE

### ACCT 202- MANAGERIAL ACCOUNTING SCHEDULE

Date	Chapter	Topic
Week 1 - Mon	Chapter 1	Managerial Accounting and costs concepts
Week 1 - Tue	Chapter 1&2	Job-Order Costing: Calculating Unit Product Costs
Week 1 - Wed	Chapter 2	Job-Order Costing: Calculating Unit Product Costs
Week 1 - Thurs	Chapter 3	Job-Order Costing: Cost flows and External Reporting
Week 1 - Friday	Review	Review and discussion
Week 2 - Mon	Chapter 3	Job-Order Costing: Cost flows and External Reporting
Week 2 - Tue	Chapter 5	Cost-Volumn-Profit Relationships
Week 2 - Wed	Chapter 5	Cost-Volumn-Profit Relationships
Week 2 - Thurs	Chapter 7	ABC



Week 2 - Friday	Review	Review and discussion
Week 3 - Mon	Chapter 7	ABC
Week 3 - Tue	Chapter 8	Master Budgeting
Week 3 - Wed	Chapter 8	Master Budgeting
<b>Week 3 - Thurs</b>	<b>MIDTERM</b>	<b>MIDTERM EXAM</b>
Week 3 - Friday	Review	Review and discussion
Week 4 - Mon	Chapter 9	Flexible budget and Performance Analysis
Week 4 - Tue	Chapter 9	Flexible budget and Performance Analysis
Week 4 - Wed	Chapter 11	Performance Measurement in Decentralized Organizations
Week 4 - Thurs	Chapter 11	Performance Measurement in Decentralized Organizations
Week 4 - Friday	Review	Review and discussion
Week 5 - Mon	Chapter 12	Differential Analysis
Week 5 - Tue	Chapter 12	Differential Analysis
Week 5 - Wed	Chapter 13	Capital Budgeting Decisions
Week 5 - Thurs	Presentation	Group project presentation
<b>Week 5 - Friday</b>	<b>FINAL</b>	<b>FINAL</b>

### **SUBJECT TO CHANGE CLAUSE**

This syllabus is subject to change at the discretion of the instructor to accommodate instructional and/or student needs.