



對外經濟貿易大學  
University of International Business and Economics

## University of International Business & Economics International Summer School

### ACC 321 Managerial Accounting

**Term:** May 28-June 28, 2017

**Instructor:** Dennis Geyer

**Home Institution:** University of California, Berkeley

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**Class Hours:** Monday through Thursday, 120 minutes each day

**Office Hours:** TBD

**Discussion Session:** 2 hours each week

**Total Contact Hours:** 66 contact hours (45 minutes each)

**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. The emphasis is on developing and using information to support value creation by management. The course is divided into three parts:

#### *Part A. Cost Analysis for Decision-Making*

This part involves an introduction to basic cost concepts and explores the analysis of financial and nonfinancial information to evaluate the economic impact of decisions to acquire and deploy resources. It involves a framework for analyzing both short-term and long-term decisions that include incremental, sunk and opportunity costs.

#### *Part B. Cost Measurement Systems*

The primary focus of this part is to delineate the cost flow architecture used in cost measurement comprised of cost accumulation, cost allocation, and cost application systems. A distinction is made between the measurement principles used in cost accounting for external financial reporting purposes and those used in activity-based systems required for product costing and to support strategic initiatives.

#### *Part C. Cost Planning & Control Systems*

This part describes how organizations develop and use budgets for planning and expenditure control. A comparison is made between top-down long-term financial planning and bottom-up short-term budgeting. Various approaches to budgeting are introduced including static, flexible, functional, and activity-based budgeting. Students are also exposed to the design and use of managerial performance evaluation systems.

#### **Prerequisite:**

ACC212 Financial Accounting (Recommended)

**Text (Required):**

*Managerial Accounting*, Ray H. Garrison, Eric W. Noreen and Peter C. Brewer, McGraw-Hill Irwin 15<sup>th</sup> Ed. (2012) ISBN-13: 9780078025631 (eText available via [www.coursesmart.com](http://www.coursesmart.com))

**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

**Grading Policy:**

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

Attendance	10%
Homework	10%
Midterm Exam	40%
Final Exam	40%

**Attendance:**

Summer school is very intense and, to be successful, students need to attend every class session. Occasionally, due to illness or other unavoidable circumstances a student may need to miss a class. UIBE policy requires a medical certificate to be excused. Any unexcused absences may impact the student's grade. Moreover, UIBE policy is that a student who has missed more than one-third of the classes (6 class times) of a course will fail the course.

**Homework:**

Homework assignments are indicated in the Topical Outline and are due at the beginning of class. Students may work in groups but must submit their own individual write-ups. Grading of homework will be on an 'efforts only' basis. Late homework submissions and electronic copies will not be accepted.

**Exams:**

The midterm exam will consist of problems to be solved and the final exam will consist of multiple-choice questions. 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 devices, such as cell phones 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 homeworks 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:**

In order to maintain an environment conducive to learning, students are reminded of a few courtesy guidelines:

1. Please do not eat in class. (Drinking water, tea, etc. is fine but no food.)
2. Please refrain from smoking in class
3. Please turn off cell phones and refrain from texting, phoning or engaging in computer activities unrelated to the course during class.

**Topical Outline:**

<b>Date</b>	<b>Topic</b>	<b>Chapter</b>	<b>Homework Due</b>
May 28	Introduction		
May 29	Basic Cost Concepts & Cost Behavior	Chapter 2	
May 30	Cost-Volume-Profit Analysis	Chapter 5	P2-16, P2-20, P2-23, P2-25
May 31	Cost-Volume-Profit Analysis	Chapter 5	
June 4	Pricing & Relevant Cost Analysis	Chapter 12	P5-19, P5-22, P5-26, P5-28
June 5	Pricing & Relevant Cost Analysis	Chapter 12	
June 6	DCF Analysis & Impact of Taxes	Chapter 13	P12-22, P12-26, P12-27, P12-28
June 7	DCF Analysis & Impact of Taxes	Chapter 13	
June 11	Review	Chapters 2, 5, 12, 13	P13-22, P13-25, P13-28, P13C-4
<b>June 12</b>	<b>Midterm Exam</b>	<b>Chapters 2, 5, 12, 13</b>	
June 13	Cost Application Systems	Chapter 3	
June 14	Cost Allocation Systems	Chapter 4	P3-23, P3-24, P3-25
June 18	Variable & Throughput Costing	Chapter 6	P4B-6
June 19	Activity-Based Costing	Chapter 7	P6-20, P6-21, P6A-3
June 20	Financial Planning & Budgeting	Chapter 8	P7-16, P7-18, P7-19
June 21	Flexible Budgeting	Chapter 9	P8-17, P8-19, P8-28
June 25	Standard Costs & Variance Analysis	Chapter 10	P9-20, P9-22
June 26	Performance Evaluation	Chapter 11	P10-12, P10A-10
June 27	Review	Chapters 3-4, 6-11	P11-18, P11-20, P11B-3
<b>June 28</b>	<b>Final Exam</b>	<b>Chapters 3-4, 6-11</b>	