

Spring 2020
ACC301 Managerial Accounting

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Type	Time	Days	Where
Class	9:40 am - 11:30 pm	T	FASS 1096
Class	3:40 pm - 4:30 pm	R	SOM GO60
Recitation	6:40 pm - 7:30 pm	R	SOM GO60

Course Objective:

The overall objective of this course is to provide a framework within which students can develop an understanding of the determinants and uses of accounting data to aid management in its planning, organizing, and controlling functions. The course is designed to familiarize students with managerial accounting and cost accounting applications and concepts.

Learning Outcomes:

Upon successful completion of the course, the student should be able to:

1. Explain how cost information is used in decisions by managers
2. Describe the basic contents of management accounting
3. Analyze business transactions in terms of their effect on the costs and operational items
4. Understand and use basic management accounting terminology
5. Analyze and interpret management accounting reports that provide both objective measures of past operations and subjective estimates about future decisions
6. Understand various cost systems
7. Apply and analyze product costing allocation methods
8. Analyze and interpret cost behavior
9. Understand the basic function and design regarding budgeting

Course Material:

Bhimani, Datar, Horngren & Rajan, (2019), Management and Cost Accounting 7th edition, Pearson. The book also includes an access card to MyAccountingLab (MyLab) for the weekly homework and the book in e-format.

You must obtain MyAccountingLab, so you can log onto MyAccountingLab and do the homework. You can only get points for homework assignments by using MyAccountingLab. Register on my AccountingLab using your Sabanci university email address to avoid problems

with allocating your homework score to your grade. You can only do homework using MyAccountingLab.

Course Web:

SUCourse will be used as the course’s web site. Course slides, syllabus and other files will be posted on this web site. All the material you will need will be available in the folder called Resources.

Instructional Design:

This course will be taught in a standard lecture format. Students should read and learn the subject material prior to class meetings. The content is cumulative. So if a student fails to learn any piece of the material in the earlier chapters, then learning subsequent material will be more difficult. Students are expected to attend classes, be prepared for every class, and keep up-to-date with the material. Because we will be covering a large amount of technical material in a short period of time and we are meeting only once per week, it is important that you study regularly in a systematic fashion and do not fall behind. I suggest studying the material for each class in the following manner:

1. Read the assigned text pages – see Course Schedule in this document.
2. Each week, do the “Try it”, “Summary problems” and “Quick check” questions from the text without using the notes or the textbook. Review your answers with those supplied in the text book and ask me any questions if you are unsure about something
3. Attend the class where I will explain the material, go over selected problems, and answer your questions.
4. Review what was covered in class, do your homework assignments and prepare any questions for the next class session.

Grading:

The percentages allocated to each type of assessment are as follows:

Midterm exam	35%
Final Exam	45%
Homework assignments	10%
Attendance	10%
Total	100%

Requirements:

Exams: There are two exams – one midterm exams and one final exam. The midterm exam is held in the class time – see course schedule below - and the final exam is held in the final exam period. There are no make-up midterm exams. All exams are closed book. You will need to bring your own calculator.

There will be a homework assigned every week. There are 12 Homework assignments. Out of those 12, the points of the best 10 will be counted. In other words, you can miss or make mistakes on two occasions without losing any points. (The reason behind this rule is that students typically miss one or two home works due to illness, weather, travelling etc. and the first week before getting used to the system can also mean that the student makes mistakes).

Academic Honesty:

Learning is enhanced through cooperation and as such you are encouraged to work in groups, ask for and give help freely in all appropriate settings. At the same time, as a matter of personal integrity, you should only represent your own work as yours. Any work that is submitted to be evaluated in this class should be an original piece of writing, presenting your ideas in your own words. Everything you borrow from books, articles, or web sites (including those in the syllabus) should be properly cited. Although you are encouraged to discuss your ideas with others (including your friends in the class), it is important that you do not share your writing (slides, MS Excel files, reports, etc.) with anyone. Using ideas, text and other intellectual property developed by someone else while claiming it is your original work is *plagiarism*. Copying from others or providing answers or information, written or oral, to others is *cheating*. Unauthorized help from another person or having someone else write one's paper or assignment is *collusion*. Cheating, plagiarism and collusion are serious offenses that could result in an F grade and disciplinary action. Please pay utmost attention to avoid such accusations.

Classroom policies and conduct

Sabancı BA in Management Program values participatory learning. Establishing the necessary social order for a participatory learning environment requires that we all:

- Come prepared to make helpful comments and ask questions that facilitate your own understanding and that of your classmates. This requires that you complete the assigned readings for each session before class starts.
- Listen to the person who has the floor.
- Come to class on time.
- Students are not allowed to use smartphones in the classroom.

Course Schedule:

Topic	Chapter	Topic
1	1	Introduction to Managerial Accounting The manager and management accounting
2	2	Building Blocks of Managerial Accounting – Cost terms and purposes
3	3	Job Costing
4	4	Process Costing
Midterm exam – The exact date will determined in class		
5	11	Activity Based Costing
6	8 and 9	Cost-volume-profit analysis and Determining how costs behave
7	14	Budgeting
Final exam – It will take place during the final exam period. The exact date will be determined and announced by the University.		