

RUTGERS UNIVERSITY
School of Business – Camden

Management Accounting
Spring 2018
52:010:202 Section 01
Tuesday & Thursday 9:35 AM - 10:55 AM

Professor: KiKyung Song
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Office: BSB223
Office Hours: Tuesdays and Thursdays
1:00 PM-2:00 PM or by appointment

Course Objectives:

You will learn how to make business decisions using accounting information. The main learning objectives of the course are: (1) the use of accounting information in managerial decision-making, (2) how accounting cost data must be tailored to specific management issues (3) the use of budgets and standard costs for planning and control and (4) the relation between costs, profits and level of activity.

Prerequisite:

52:010:101 Introduction to Financial Accounting

Required Materials:

Garrison, Noreen, and Brewer; Managerial Accounting, 15th Edition, (Irwin McGraw-Hill Publishers), 2014 (ISBN-10: 007802563X / ISBN-13: 978-0078025631)

Grading Scale:

Grades will not be rounded.

A	100 – 90.0%
B+	89.9 – 85.0%
B	84.9 - 80.0%
C+	79.9 – 75.0%
C	74.9 – 70.0%
D	69.9 – 60.0%
F	59.9 – 0.0%

Grading Weights:

Midterm exams (2 x 50 points)	100 points	25%
Final exams (1 x 100 points)	100 points	25%
Quizzes (4 x 10 points)	40 points	10%
Homework (10 x 10 points)	100 points	25%
Class participation (60 points)	60 points	15%
Total	400 points	100%

Exams:

There will be two midterm exams scheduled during regular class time on 2/20 and 3/29 and a final exam during the final exam period (5/3 -5/9). Exams consist of short multiple-choice questions, including questions on concepts and computational problems. The exams focus on the material discussed in the class sessions and homework problems. However, the exam questions will ask you to apply the concepts in different ways. The final grade will be based on your total score. Grades will be curved up only for the letter grade if necessary. All exams are closed book and closed notes, but you are allowed a cheat sheet (one letter-sized sheet, 8.5*11", two-sided, HANDWRITTEN only). Bring a regular calculator for exams – you will not be allowed to use the calculator in your cell phone, tablet or other devices.

Quizzes:

There will be 4 quizzes during the semester. Each quiz consists of 4 multiple-choice questions, including questions on concepts and short computational problems. You will have 15 minutes for each quiz. All quizzes are closed book and closed notes – NO cheat sheets will be allowed for quizzes. Bring a regular calculator – you will not be allowed to use the calculator in your cell phone, tablet or other devices.

Make-up Exams or Quizzes:

Make-up exams or quizzes will be given ONLY for documented medical or family emergencies, at my discretion. You must provide documentation for emergencies. If you have no documentation, you will not get a make-up exam/quiz. A grade of 0 will be assigned for unexcused absences. If you have a medical/family emergency, let me know BEFORE the exam/quiz – no excuses will be accepted after the scheduled exam/quiz time.

Homework:

I use an online homework system from webassign.net. To sign up, go to webassign.net, and click on “I have a Class Key” (on the right-hand side). After that, enter the class key “rutgers.camden 1897 1912”, and set up your account when prompted. The cost is \$22.95 per semester.

The homework is due at 9am on the date indicated on the course schedule. Please submit homework on time – the online system does not allow late submissions. I will not grant extensions for late homework, except in documented emergencies. If you have an emergency, please let me know before the homework deadline – no excuses will be accepted after the homework is due. If you do not advise me before the due date and need an extension to complete the homework for any reasons, 3 points out of 10 will be deducted as a penalty

If you use an old browser or some of the standard browser plug-ins are missing, you may run into technical problems in submitting your answers. The system requirements for webassign are available at http://www.webassign.net/manual/student_guide/c_a_system_requirements.htm. If you miss a homework deadline because your computer does not comply with these requirements, I will not grant an extension. In the unlikely case that webassign.net is down or does not function properly (and your computer complies with all the system requirements), let me know before the homework deadline – no excuses will be accepted after the homework is due.

The system gives you immediate feedback on right and wrong answers (indicated by V or X). You have 5 attempts to answer each question. There is no partial credit for wrong answers. For each question, you can open a practice version (with different numbers), with an unlimited number of attempts. You do not get credit for practice questions, but they allow you to figure things out without using up your 5 attempts.

Feel free to email me with any questions about the homework (or any other issues). All emails will be answered within a day (however, if you email me less than a few hours before the homework is due, I might not be able to respond in time, so plan accordingly).

Class Participation:

You are strongly encouraged to attend every lecture class. Your class participation points will be based mostly on attendance. Attendance will be taken every class. Up to three unexcused absences are allowed. However, after three unexcused absences, you will be considered having “excessive absences” and you will lose some of class participation points.

Almost every class has a pop quiz. The purpose of the quiz is for you to have time to study the materials in class and get help from me or other students if necessary. The quiz will have 1-3 questions on the current lecture. It is open-book/notes. You may use Google or any other sources. You can work individually or in groups of less than 5 persons. As long as you hand in the pop quiz, you will get 90% of the points assigned. You will get the remaining 10% if the answers are correct. The pop quiz grades will be added to the class participation points only if you have excessive absences.

Course Schedule:

The course schedule is provided on a separate document and is subject to change. The most current version of the schedule will be maintained on Sakai.

Syllabus Updates and Other Course Communication:

All changes and announcements will be made in class or through Sakai. You are responsible for keeping up with this course.

Academic Warning Grades

Academic warning grades are issued to students at approximately the mid-point of the academic year semesters to advise students of academic progress or attendance issues, in hopes that the students will have sufficient time to improve their chances of success. There are four warning grade codes:

- W0: satisfactory progress
- W1: poor academic performance
- W2: poor attendance
- W3: poor academic performance and poor attendance

The academic warning grades will be issued between February 26 and March 9.

Student Code of Conduct:

<https://slwordpress.rutgers.edu/studentconduct/wp-content/uploads/sites/46/2017/05/UCSC2016.pdf>

Violations of the Student Code of Conduct are considered serious infractions of student behavior and subject to penalties relative to the level of the matter. Students may not disturb normal classroom procedures by distracting or disruptive behavior. Examples of disruptive behavior include, but are not limited to, the following:

- Repeatedly leaving and entering the classroom without authorization
- Answering cellular phone or allowing pager to beep
- Making loud or distracting noises
- Repeatedly speaking without being recognized, interrupting the instructor or other students, or otherwise acting in disregard of the instructor’s requests

Academic Integrity:

<http://academicintegrity.rutgers.edu/academic-integrity-at-rutgers>

Students are responsible for understanding the principles of academic integrity and abiding by them in all aspects of their work at the University. Students are also encouraged to help educate fellow students about academic integrity and to bring all alleged violations of academic integrity they encounter to the attention of the appropriate authorities.

Students with Disabilities:

Students who are seeking an accommodation because of a disability are directed to the website <http://learn.camden.rutgers.edu/disability-services> or they can contact the Camden campus Disability Coordinator :

Ajeenah Nuriddin-Little

856-225-2722

Armitage Hall, Room 235

Last Day to Drop without a “W”:

January 23th is the last day to withdraw from this class without a “W”.

Last Day to Drop with a “W”:

April 2nd is the last day to withdraw from this class with a “W”.

COURSE SCHEDULE

	Date	Topic	Quiz	Homework Due Date
Week1	1/16	Course Introduction & Syllabus		
	1/18	Ch.1: Managerial Accounting		
Week2	1/23	Ch.2: Managerial Accounting and Cost Concepts		
	1/25	Ch.2: Managerial Accounting and Cost Concepts		
Week3	1/30	Ch.2: Managerial Accounting and Cost Concepts		
	2/1	Ch.3: Job-Order Costing	Q1 (Ch. 1-2)	Homework Ch1&2
Week4	2/6	Ch.3: Job-Order Costing		
	2/8	Ch.5: Cost-Volume-Profit Relationships		Homework Ch3
Week5	2/13	Ch.5: Cost-Volume-Profit Relationships		
	2/15	Midterm Review	Q2 (Ch3 & 5)	Homework Ch5
Week6	2/20	Midterm Exam 1		
	2/22	Ch.8: Profit Planning		
Week7	2/27	Ch.9: Flexible Budgets and Performance Analysis		Homework Ch8
	3/1	Ch.9: Flexible Budgets and Performance Analysis		
Week8	3/6	Ch.10: Standard Costs and Variances		Homework Ch9
	3/8	Ch.3: Job-Order Costing (Cost Allocation)		Homework Ch10
Week9	3/13	Spring Recess – No Class		
	3/15			
Week10	3/20	Ch.7: Activity-Based Costing		
	3/22	Ch.7: Activity-Based Costing		
Week11	3/27	Midterm Review	Q3 (Ch7-10)	Homework Ch3&7
	3/29	Midterm Exam 2		
Week12	4/3	Ch.12: Differential Analysis: The Key to Decision Making		
	4/5	Ch.12: Differential Analysis: The Key to Decision Making		
Week13	4/10	Ch.11: Performance Measurement in Decentralized Organizations		Homework Ch12
	4/12	Ch.11: Performance Measurement in Decentralized Organizations		
Week14	4/17	Ch. 13 Capital Budgeting Decisions		Homework Ch11
	4/19	Ch. 13 Capital Budgeting Decisions		
Week15	4/24	Final Review	Q4 (Ch11-13)	Homework Ch13
	4/26	Final Review		
Week16		Comprehensive Final Exam (5/3- 5/9)		