



**ACC202 Management Accounting**  
Term: Spring 2023

Course: 52:010:202:01 Tuesday & Thursday 11:10am – 12:30pm @CS-109

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Office Hours: Thursdays  
1:30-2:30 pm or by appointment

**MASKS ARE REQUIRED AT ALL TIMES DURING CLASSES.**

**Course Description**

This course examines the principles, techniques, and uses of accounting in the planning, decision-making and control of business organizations from a management perspective. Identified are cost behavior and classification, cost volume profit analysis, budgeting, performance measurement, and cost control etc.

**Learning Goals/Objectives**

After completing this course, students should be able to:

1. Understand the differences between Managerial (internal) and Financial (external) accounting.
2. Identify the concepts of Cost Behavior, Cost Volume Profit Analysis, and Short-term Decision Making, as utilized in management decisions.
3. Explain the different types of costs that are included by management when pricing a good or service.
4. Utilize various costing methods to calculate and allocate costs to objects and understand the differences between methods.
5. Explain the use of Budgeting, Activity-Based Costing and Management and Cost Control as management planning and decision tools.
6. Use basic performance measures to evaluate management's operating results and understand the key differences between various measures.
7. Recognize the ethical and/or behavioral implications inherent in utilizing cost information in managerial decision making.

**Course Materials**

1. Textbook  
Title: Managerial Accounting (Loose) w/Connect  
or Managerial Accounting – Connect Access  
Author: Garrison, Noreen and Brewer  
Edition: 17th  
ISBN: 978-1264091584 or 978-1260361629 or 978-1260709537

**Note:** Either a hard-copy or an e-book is acceptable. In either case, CONNECT access is **REQUIRED**.

2. Register for Connect

<https://connect.mheducation.com/class/y-zhou>

**Note:** When you have difficulties registering, try log off and then log on again. Otherwise, contact Connect technical help which is quite helpful. Note that it is your responsibility to finish the registration by the end of the first week of the semester. Technical issue is **not** a valid excuse for missing assignments.

**Communications**

1. Canvas

Syllabus, power-point slides, supplemental materials, and other messages from the instructor will be posted on Canvas. To access this system, go to <http://canvas.rutgers.edu> log in, and click on the course tab to select courses accordingly.

2. Connect

Homework and quizzes are completed and graded on Connect. LearnSmart study modules are also available on Connect to help you improve understanding of materials.

Note: Students are **required** to check the materials and announcements **frequently**.

3. Email

All communications to students will be done using the Rutgers email address provided to you. Please forward your Rutgers email to your personal email if necessary.

Note: Students are **required** to use Rutgers email address. Not checking your Rutgers email is **not an excuse** for missing any communications.

4. Office hour and direct interaction

Please do not hesitate to walk in during office hours. Although Canvas and Connect provide good learning tools, a direct one-to-one professional interaction to resolve difficult issues is usually the most effective. In this case, please feel free to send the instructor an e-mail so that you can directly resolve it. Please allow the instructor one business day to reply to your emails. (If you do not hear from her within 48 hours, please re-send your email as she may have overlooked or accidentally deleted your e-mail.)

**Prerequisite**

52:010:101 Introduction to Financial Accounting

**Calculator**

It is not required that students purchase a financial calculator. But if you plan on continuing in this field you may find one useful. Personally, I recommend the Texas Instruments BAII Plus.

**Grading**

Exams and Assignments	As a Percentage of Total
10 Class Notes Uploads (Canvas)	10%
3 Quizzes (Connect)	10%
10 Weekly Homework (Connect)	20%
Midterm Exam I (Chapter 1-3)	18%
Midterm Exam II (Chapter 4-6)	18%
Final Exam (Chapter 7-10)	24%
Total Points Available	100%

**Note:**

While you are encouraged to form a study group and discuss class materials with your peers, any assignment you submit should be independently created and completed. It is strictly prohibited to share work, use the same submission, or communicate during exam periods. Any violation will lead to **a grade of 0.**

## Grading Scale (Strictly followed)

Letter Grade	As a Percentage of Total
A	90% and above
B+	86.0 – 89.9%
B	80.0 – 85.9%
C+	76.0 – 79.9%
C	70.0 – 75.9%
D	60.0 – 69.9%
F	0.0 – 59.9%

### 1. *Class Notes*

Every week, students are guided step-by-step to learn the concepts, definitions, and how to solve problems. While learning the lectures, students should use the blank excel class notes (provided on **Canvas**), complete **everything**, and upload them back (**make them legible**) to **Canvas – Assignments** before due dates. **Note** that you are not expected to complete the notes all on your own – you should follow the **class lectures to guide you** through the completion. These can help you learn the materials in the most efficient manner.

- It is recommended that you work directly on the excel file to get a good practice of the tool.
- Printouts or hand-written notes are also acceptable if they are completed in an organized manner.
- There are a total of ten class notes created for all the chapters (1% each).

### 2. *Weekly Homework*

You are required to complete homework on a weekly basis (generally due on 11:59pm; carefully monitor **the due dates**) using the online system entitled **CONNECT**. Although there are no make-ups, you are allowed to **drop the lowest grade** of all the homework to enter your final grade. The problems are designed to give you a different variation of the problem when you open it a second time to enhance your learning experience. The instructor will **only use your best score** on each chapter; therefore, if you want to redo any problems or use the site to study for an exam you may reenter any chapter while it is available.

--- THE MORE YOU PRACTICE, THE BETTER YOU WILL DO IN THIS CLASS! ---

### 3. *Quizzes*

During the term there will be **3 quizzes** on **Connect** to help you prepare for the exams. Quizzes must be taken online. Each quiz has multiple questions only. **NOTE** that although the windows open for you to finish the quizzes and homework are quite long, for your own benefit you are encouraged to finish them as your earliest convenience to refresh on the materials timely.

--- NO MAKE-UPS; IF YOU MISS A QUIZ or HOMEWORK DEADLINE THE GRADE IS ZERO ---

### 4. *Exams*

There will be three exams (2 Midterms, Final Exam) consisting of multiple-choice questions and problems. The exam dates are fixed commitments and are indicated on the course calendar. Students should note that talking, using cellphones, or any other forms of behavior **appearing** cheating will lead to a grade of 0 with no tolerance.

Midterm Exam I – Chapters 1-3

Midterm Exam II – Chapters 4-6

Final Exam – Chapters 7-10

--- NO MAKE-UPS; IF YOU MISS AN EXAM THE GRADE IS ZERO. ---

### **How to Succeed in This Course**

The material presented in class provides the essential backbone of the course. You are expected to:

- Attend every class and actively participate in classroom discussions.
- Read all textbook materials assigned for each class.
- Use PowerPoints as a guide for key concepts.
- Follow instructions in all assignments.
- Start assignments early and get feedback from the instructor.
- Consult/meet with the professor immediately when you need help.

### **Class Procedure**

Class sessions will be a combination of lecture, problem solving and discussion. You should come to class having read the chapter material and be prepared. Also, for each class session, you should bring to class a printed copy of that day's lecture outline and take notes in class. The material covered in class will follow the lecture outline and is designed to clarify and complement the text material.

### **Exam Make-up/Late Policy**

If, for a university approved reason, you cannot take an exam at the scheduled time you must give the professor **written notice at least one week in advance** so that other arrangements can be made. If the situation does not allow for advance notification (for example, emergency hospitalization), contact the professor as soon as possible after a missed exam. Make-up exams for non-university approved reasons are not guaranteed. The professor reserves the right to request **written documentation** to support your absence (such as a doctor's note, an obituary, or military orders).

### **Student Code of Conduct**

Rutgers University-Camden seeks a community that is free from violence, threats, and intimidation; is respectful of the rights, opportunities, and welfare of students, faculty, staff, and guests of the University; and does not threaten the physical or mental health or safety of members of the University community, including in classroom space.

As a student at the University you are expected adhere to the Code of Student Conduct. To review the code, go to the Office of Community Standards:

<https://deanofstudents.camden.rutgers.edu/student-conduct>

Note that the conduct code specifically addresses disruptive classroom conduct, which means *"engaging in behavior that substantially or repeatedly interrupts either the instructor's ability to teach or student learning. The classroom extends to any setting where a student is engaged in work toward academic credit or satisfaction of program-based requirements or related activities."*

### **Class Attendance/Participation**

It is the student's responsibility to regularly attend classes. Students are responsible for all announcements made during class. You are also responsible for getting notes and learning what was covered in class if you have to miss a class. You are highly encouraged to come to my office hour regarding to the class, homework and any other question.

Classroom behavior should not interfere with the instructor's ability to conduct the class or the ability of other students to learn from the instructional program. You are expected to participate in the class professionally. Professionalism consists of class participation, timeliness, cooperation, respect for colleagues and the instructor, etc.

*Examples of Professionalism:*

- Regular on-time class attendance;
- Minimize unscheduled personal breaks;
- Fully prepared for each class, e.g. reading all chapters prior to the class in which they are covered;
- Respect views and opinions of your colleagues and instructor;
- Phones and wireless devices are turned off.
- Chatting with your friend, reading unrelated material such as newspaper or surfing on the internet is strictly prohibited.

### **Academic Integrity**

The Academic Integrity policy can be found at <http://studentconduct.rutgers.edu/student-conduct-processes/academic-integrity/>

***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.

*Academic dishonesty includes (but is not limited to):*

- cheating
- plagiarism
- *aiding others in committing a violation or allowing others to use your work*
- failure to cite sources correctly
- fabrication
- using another person's ideas or words without attribution
- *re-using a previous assignment*
- *unauthorized collaboration*
- sabotaging another student's work

*Academic Integrity means that you (the student) must:*

- properly acknowledge and cite all use of the ideas, results, or words of others,
- properly acknowledge all contributors to a given piece of work,
- *make sure that all work submitted as your own in a course activity is your own and not from someone else*
- obtain all data or results by ethical means and report them accurately
- *treat all other students fairly with no encouragement of academic dishonesty*

*Adherence to these principles is necessary in order to ensure that:*

- everyone is given proper credit for his or her ideas, words, results, and other scholarly accomplishments
- all student work is fairly evaluated, and no student has an inappropriate advantage over others
- the academic and ethical development of all students is fostered
- the reputation of the University for integrity is maintained and enhanced.

Failure to uphold these principles of academic integrity threatens both the reputation of the

University and the value of the degrees awarded to its students. Every member of the University community therefore bears a responsibility for ensuring that the highest standards of academic integrity are upheld. Violations are taken seriously and will be handled according to University policy. *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.

If in doubt, please consult the instructor. Please review the Academic Integrity Policy at <https://deanofstudents.camden.rutgers.edu/sites/deanofstudents/files/Academic%20Integrity%20Policy.pdf>.

### **Pronouns**

This course affirms people of all gender expressions and gender identities. Feel free to correct me on your preferred gender pronoun. If you have any questions or concerns, please do not hesitate to contact me.

### **Chosen Name (Preferred Name)**

If you have a chosen name or preferred name other than what is listed on the roster, kindly let me know. If you would like to have your name changed within the rosters officially, go to: <https://deanofstudents.camden.rutgers.edu/chosen-name-application>

### **Disability Services/Accommodations**

The University is committed to supporting the learning of all students and faculty will provide accommodations as indicated in a Letter of Accommodation issued by the Office of Disability Services (ODS). If you have already registered with ODS and have your letter of accommodations, please share this with me early in the course. If you have or think you have a disability (learning, sensory, physical, chronic health, mental health or attentional), please contact <https://success.camden.rutgers.edu/disability-services>.

Accommodations will be provided only for students with a letter of accommodation from ODS. Their services are free and confidential. Letters only provide information about the accommodation, not about the disability or diagnosis.

### **Add/Drop Process and Course Withdrawal Policy**

It is the responsibility of the students to be fully informed of the college catalog policies regarding course add, drop and withdrawal.

### **Exam Make-up/Late Policy**

If, for a university approved reason, you cannot take an exam at the scheduled time you must give the professor written notice **at least one week in advance** so that other arrangements can be made. If the situation does not allow for advance notification (e.g., emergency hospitalization), contact the professor as soon as possible after a missed exam. Make-up exams for non-university approved reasons are not guaranteed. The professor reserves the right to request **written documentation** to support your absence (such as a doctor's note, an obituary, or military orders).

### **Flexibility of Syllabus**

This syllabus is subject to change at the instructor's discretion; changes will be announced in class and/or course website. You are responsible for knowing any such announced changes.

### Tentative Class Schedule for 52:010:202:01 (11:10am-12:30pm)

Date		Ch.	Topic	Due Date
1/17	T		Syllabus and Introduction	
1/19	Th	1	Managerial accounting and cost concepts	
1/24	T	1	Cost concepts review	Ch. 1 Excel note and HW #1 due 1/26
1/26 #	Th	2	Job-order Costing: unit product cost	
1/31	T	2	Job-order Costing: unit product cost	Ch. 2 Excel note and HW #2 due 2/13
2/2	Th	3	Job-order Costing: cost flows and external reporting	
2/7	T	3	Job-order Costing: cost flows and external reporting	
2/9	Th	3	Job-order Costing and external reporting review	Ch. 3 Excel note and HW #3 due 2/13
2/14	T	1-3	Exam1 review	<b>Quiz #1 due 2/15</b>
<b>2/16</b>	Th	<b>Exam 1 (1-3)</b>		
2/21	T	4	Process Costing	
2/23	Th	4	Process Costing	Ch. 4 Excel note and HW #4 due 3/20
2/28	T	5	Cost-Volume-Profit Relationships	
3/2	Th	5	Cost-Volume-Profit Relationships	Ch. 5 Excel note and HW #5 due 3/20
3/7	T	6	Variable costing and segment reporting	
3/9	Th	6	Variable costing and segment reporting	Ch. 6 Excel note and HW #6 due 3/20
3/14 & 3/16			<b>No class – Happy Spring Break.</b>	
3/21	T	4-6	Exam2 review	<b>Quiz #2 due 3/22</b>
3/23	Th	<b>Exam 2 (4-6)</b>		
3/28	T	7	Activity-based Costing	
3/30	Th	7	Activity-based Costing	Ch. 7 Excel note and HW #7 due 4/24
4/4*	T	8	Master Budgeting	
4/6	Th	8	Master Budgeting	Ch. 8 Excel note and HW #8 due 4/24
4/11	T	9	Flexible Budgets and Performance Analysis	
4/13	Th	9	Flexible Budgets and Performance Analysis	Ch. 9 Excel note and HW #9 due 4/24
4/18	T	10	Standard costs and Variance	
4/20	Th	10	Standard costs and Variance	Ch. 10 Excel note and HW #10 due 4/24
4/25	T	7-8	Exam3 review (1)	
4/27	Th	9-10	Exam3 review (2)	<b>Quiz #3 due TBD</b>
<b>May 4-10</b>	<b>TBD</b>	<b>Final Exam (7-10)</b>		

**Note: This syllabus is subject to change during the semester as necessary.**

# Jan 26: Last Day to DROP a class(es) WITHOUT a W grade (subject to change) \* Apr 3: Last Day to DROP a class(es) WITH a W grade (subject to change)