



FUNDAMENTALS of MANAGERIAL ACCOUNTING
(Formerly: Management Accounting)

52 010 202 Section: 02
Spring 2025

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Required Textbook:

Managerial Accounting, by Garrison, Noreen & Brewer, 18th edition, McGraw Hill.

Course Description: This course examines the principles, techniques, and uses of accounting in 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 the 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 among the 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 among various measures.
7. Recognize the ethical and/or behavioral implications inherent in utilizing cost information in managerial decision making.

Grading:

Letter grades will be assigned based on the following scale:

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|---------|----|
| 90-100% | A |
| 85-89 | B+ |
| 80-84 | B |
| 75-79 | C+ |

| | |
|------------|---|
| 70-74 | C |
| 60-69 | D |
| 59 or less | F |

Grades will not be curved. Any questions about how an exam was graded must be raised with the professor within one week of receiving the grade. The grade for the course will be determined as follows:

| | |
|------------|-----|
| Exam I | 30% |
| Exam II | 30% |
| Final Exam | 30% |
| Homework | 10% |

Examinations: There will be two in-class, closed book exams and a final exam which also is closed-book. Please schedule all outside activities, including employment and out-of-town trips, to allow attendance at class and especially at the exams.

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 the other arrangements can be made. If the situation does not allow for advance notification (for example, emergency hospitalization), please contact the professor as soon as possible after a missed exam. Make-up exams for reasons other than university approved ones are not guaranteed. The professor reserves the right to request written documentation to support your absence.

Homework Assignments: The homework assignments have been chosen to help you understand the material discussed in class. Hence, it is essential that you make an honest effort at solving each homework problem before the class when they are due.

You may also submit assignments to kahya@camden.rutgers.edu before the class when each one is due. Homework assignments will be graded for effort and completeness rather than correctness: satisfactory (S), unsatisfactory (X) and late/missing (O).

Academic Integrity

The Academic Integrity policy can be found at <https://camden.rutgers.edu/deanofstudents/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 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.

Code of Student 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 to adhere to the Code of Student Conduct.

To review the code, go to: <https://camden.rutgers.edu/deanofstudents/community-standards>

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."

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.

Class Schedule:

Changes in any of the homework assignments or schedule will be communicated to the students in class and through e-mail. The homework will be assigned on a weekly basis.

1. T 1/21 Introduction
2. Th 1/23 Chp.1: Managerial Accounting and Cost Concepts
3. T 1/28 Chp. 1: Continued
4. Th 1/30 Chp. 2: Job-Order Costing - Calculating Unit Product Costs
Homework due: Chp.1: EX1-15, EX1-16, EX1-17, PR1-24
5. T 2/4 Chp. 2: Continued
6. Th 2/6 Chp. 3: Job-Order Costing- Cost Flows and External Reporting
7. T 2/11 Chp. 3: Continued
Homework due: Chp 2: EX2-13, EX2-14, PR2-16 (17th ed), new 18th ed: EX2-15, EX2-16, PR2-18
8. Th 2/13 Chp. 3: Continued
9. T 2/18 Exam 1 Review Session
Homework due: Chp. 3: EX3-4, EX3-5, EX3-6, PR3-15

10. Th 2/20 **Exam 1 (Chps. 1, 2, 3)**

11. T 2/25 Chp. 4: Process Costing

12. Th 2/27 Chp. 4: Continued

13. T 3/4 Chp. 5: Cost-Volume-Profit Relationships

Homework due Chp.4: : EX4-1, EX4-2, EX4-3, EX4-4, EX4-5, EX4-6

14. Th 3/6 Chp. 5: Continued

15. T 3/11 Chp. 6: Variable Costing and Segment Reporting

Homework due Chp.5: EX5-6, EX5-7, EX5-8, EX5-9 (17th ed), new 18th ed: EX5-4, EX5-6, EX5-5, EX5-3

16. Th 3/13 Chp. 6: Continued

SPRING RECESS March 15 – March 23

17. T 3/25 Chp. 7: Activity-Based Costing

Homework due Chp.6: EX6-1, EX6-2, EX6-4, EX6-5, EX6-6

18. Th 3/27 Chp. 7: Continued

19. T 4/1 Exam 2 Review Session

Homework due Chp.7: EX7-1, EX7-2, EX7-3, EX7-4, EX7-5

20. Th 4/3 **Exam 2 (Chps. 4, 5, 6, 7)**

21. T 4/8 Chp. 8: Master-Budgeting

22. Th 4/10 Chp. 8: Continued

23. T 4/15 Chp. 8: Continued

24. Th 4/17 Chp. 9: Flexible Budgets and Performance Analysis

Homework due Chp.8: EX8-1, EX8-2, EX8-3, EX8-4, EX8-5, EX8-6, EX8-7

25. T 4/22 Chp. 9: Continued

26. Th 4/24 Chp. 10: Standard Cost and Variance

Homework due Chp. 9: EX9-1, EX9-2, EX9-3, EX9-4

27. T 4/29 Chp. 10: Continued

28. Th 5/1 Review Session

Homework due Chp. 10: EX10-1, EX10-2, EX10-3, EX10-4

Final Exam (Chps. 8, 9, 10) : TBA

Last Day to Drop with a W Grade: 5 pm, Wednesday, April 21, 2025