



**Spring 2026**  
**Management Accounting (MAcc 501 online – asynchronous)**

**Contact info:**

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**Office Hour:** Thursday 11:30am-12:30pm on Zoom or in office by appointment

**Key Spring 2026 Dates:**

Spring 2026 classes begin

Tuesday, January 20

Last day of classes

Monday, May 4

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**Course Description:**

This course is designed for Master of Accounting students and focuses on the use of accounting information for managerial decision-making and organizational control. The course develops advanced measurement, analysis, and evaluation skills essential for accounting professionals, with emphasis on ethical considerations, strategic decision-making, enterprise risk management, leadership, and performance evaluation. Core topics include budgeting and control systems, capital budgeting, and investment analysis. The course critically examines traditional absorption costing systems, highlighting their limitations, incentive effects, and the potential for overproduction, and contrasts them with variable costing approaches. Activity-based costing is introduced as an alternative framework for more accurate product cost allocation. Through problem-solving exercises, real-world case analyses, and engagement with contemporary managerial accounting research, students learn to identify management and control issues and to apply accounting concepts effectively in professional practice.

**Learning Objectives:**

Upon successful completion of this course, students will be able to:

1. **Apply managerial accounting concepts** to support planning, control, and decision-making in complex organizational settings.
2. **Design and evaluate budgeting and control systems** to assess organizational performance and align managerial incentives with strategic objectives.
3. **Analyze capital budgeting and investment decisions** using appropriate financial and accounting techniques to support long-term value creation.
4. **Critically assess costing systems**, including absorption costing, variable costing, and activity-based costing, and evaluate their implications for managerial behavior and performance measurement.
5. **Identify and evaluate ethical, strategic, and enterprise risk management issues** related to accounting information and management control systems.

6. **Integrate theoretical insights and empirical research** in managerial accounting to analyze real-world cases and propose effective management and control solutions.
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**School of Business-Camden Program Learning Goals:**

- (1). Communication effectiveness and impact: Students will demonstrate the ability to communicate both orally and in writing with various stakeholders and partners.
- (2). Global Awareness: Students will demonstrate an ability to understand and evaluate diverse business environments in which firms operate globally.
- (3). Professional and Ethical competency: Students will demonstrate professional competency in Managerial Accounting as well as demonstrate the capability to recognize ethical issues and the ability to understand accountants' professional obligations, apply ethical principles and accounting regulations to anticipate and respond to stakeholder expectations.
- (4). Technology fluency: Students will demonstrate conceptual knowledge and practical applications of information technology.
- (5). Analytical problem solving and critical thinking skills: Students will apply critical thinking skills, identify, model, and solve decision problems in different settings.

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**Textbook materials:** Course modules are created by the instructor based on various resources. This course doesn't have a single textbook: in case students need a reference textbook, I recommend:

**Horngren's Cost Accounting: A Managerial Emphasis, 18th Edition**

ISBN-13: 9780135337936 (2025 update), Pearson

Authors: S.M. Datar and M.V. Rajan

Below is a direct link for students to purchase the interactive Pearson eText directly from Pearson (this is the most affordable option).

([https://www.pearson.com/en-us/subject-catalog/p/horngren-s-cost-accounting/P200000012609/9780135337936?utm\\_source=copystudentlink&utm\\_medium=referral&utm\\_campaign=XXLEGP0423PCOM&initiallySelectedOption=single](https://www.pearson.com/en-us/subject-catalog/p/horngren-s-cost-accounting/P200000012609/9780135337936?utm_source=copystudentlink&utm_medium=referral&utm_campaign=XXLEGP0423PCOM&initiallySelectedOption=single)). A hard copy is acceptable as well.

Please note that the **MyLab online platform associated with this textbook is not required for this course.**

There are two other books optional for your reference:

Managerial Accounting for Managers by Noreen, Brewer, and Garrison

**ISBN10:** 126531392X | **ISBN13:** 9781265313920 (2025 release)

Gleim CPA Review BAR (Business Analysis and Reporting)

**ISBN:** 9781618546784 (2025), by Gleim, Gleim and Kustanovich

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### Online Format and Course Schedule:

This course offers lecture materials, class videos, frequent assessments, and online activities, including active discussions and class exercises. The class follows a rigorous schedule. **Plan to log in to Canvas at least a few times a week** to complete activities for this course.

As much as possible, we will try to stick with a consistent schedule during the week.

### How to succeed in this course

I want to help you do the best that you can and succeed in this course! Please don't hesitate to reach out to me throughout the semester with any questions or concerns you may have. It's a good thing to ask for help—it means you're paying attention, and you know what you need—and you are **not** bothering me.

### COMMUNICATION and USE OF CANVAS

#### EMAIL- USE YOUR RUTGERS EMAIL ADDRESS

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.

#### Not checking your Rutgers email is not an excuse for missing any communications.

If you need to email me, be sure to include your full name. Depending on when you send your email, you can expect a response:

- Monday-Friday: within 12 hours (if between the hours of 8am and 6pm, it will likely be much sooner).
- Weekend emails: I'll respond within 24 hours.
- Emails received between 8pm and 7am will likely not be addressed until the morning.

#### CANVAS

Canvas is the learning management system used for this course. Posted will be the syllabus, resources, Power Point slides, announcements, guides, etc. To access this system, go to <http://canvas.rutgers.edu> log in, and click on the course in the dashboard. For technical support 833-648-4357 or [help@camden.rutgers.edu](mailto:help@camden.rutgers.edu).

#### Office hours

Office hours will be held synchronously on Thursday from 11:30am-12:30pm on the Zoom or in office by appointment. I will send a zoom link each week to remind you of the office hours.

Office hours are optional for you to attend if you need any help related to lecture videos or homework etc. If you can't make it at this time, please make an appointment with me at other times that you like.

#### What you can expect from me in this course

- Communicate with the whole class using Announcements in Canvas 1-2 times a week to review progress and reminders. Please make sure your [Canvas Notifications](#) are sent to alert you to new Announcements immediately.

- Provide personal feedback on your assignments in a timely fashion (usually within a week of submitting) to help you improve or continue to do well in the course.
- Respond to all your email communications with me based on the communication guidelines above.
- Reach out to you—multiple times if needed! —if I notice that you’re falling behind or seem to be struggling. I want to help you succeed.
- Encourage you to strive for better and congratulate you on your achievements. I’m excited for us all to learn together.

### **Assessments:**

**Exams:** There are three exams in this course. All exams are held online through CANVAS. The format of each exam will be a combination of multiple-choice questions and problems. Every effort will be made to give exams on the scheduled dates per syllabus. Once you start it, you must finish your exam within 180 minutes (3 hours). The exams will be scheduled for the following dates/times:

Exam 1: 2/16-2/22

Exam 2: 3/30-4/5

Final Exam: 5/5-5/10

\* All dates are tentative and subject to change. **Students are responsible for all announcements and schedule changes made in class and on the course website.**

### **Make-up Exams:**

Make-up exams will be given only for documented medical or family emergencies, at the instructor’s discretion.

### **Notes-taking**

When you watch class videos, it is a good habit to take notes. Class examples will be posted on Canvas when class videos are uploaded. It is highly suggested that you use the posted class examples as a guideline to write down the answers of each example. All the answers to the examples can be found from the lecture videos. Your notes can be typed or handwritten. After your notes are done, please submit them to each assigned class module on time.

### **Group Discussion**

After finishing each class video, you will be asked to post your answers to open-ended questions on the discussion board and reply to your peer students (If you want to have a good score, you must reply to at least one post from other students).

### **Class Exercise**

You will have weekly class exercises taken from CANVAS quiz during the whole semester.

### **Homework and Case study Projects**

Homework and case studies that are designed for Master of Accounting students will be assigned and posted on CANVAS every other week.

### **Late assignment guidelines**

Please let me know if you are struggling to keep up with the work. I know missing deadlines can be stressful! Sometimes it's just a one-time thing and other times it can snowball. I don't want you to get trapped in this cycle—I can help!

If you think you might miss a deadline:

1. Please contact me ahead of time if you believe you will not be able to complete an assignment on time to see if we can make other arrangements. This is always a better option than waiting after the due date for an assignment has passed!
2. Email me whatever you have before the deadline. If I have something from you, no matter how incomplete, the first day's late penalty will be halved.
3. Keep in contact with me until you have finished. We can plan together to keep you on track.

### **Grading Scale:**

Your final grade will be determined according to the following formula:

Class notes taking	60 points	12%
Class exercise	60 points	12%
Group Discussion	50 points	10%
Homework and case study	50 points	10%
Exam 1	90 points	18%
Exam 2	90 points	18%
Final Exam	100 points	20%
<b>Total</b>	<b>500 points</b>	<b>100%</b>

### **Final Grade Ranges**

A Highest grade (90% and above); B+ Work of distinction (84.5% to 89.4%)

B Work of distinction (79.5% to 84.4%); C+ Average work (74.5% to 79.4%)

C Average work (69.5% to 74.4%); D Passing, but unsatisfactory (60% to 69.4%)

F Failure without credit (Below 60%)

### **Incomplete:**

"Incompletes" will only be given through prior consultation, under extreme circumstances, and when completion of the course requirements in question would substantially improve your grade.

In the rare event when an "incomplete" is given, you must submit all the agreed-upon work to me by the Rutgers registrar deadline to avoid the "incomplete" converting to an "F":

<https://registrar.camden.rutgers.edu/gradeinstruction#incomplete>.

### **Disability Services/Accommodations**

The University is committed to supporting the learning of all students and faculty will provide accommodation 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 accommodation, 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>.

Accommodation 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.

### **Academic Integrity**

The Academic Integrity policy can be found at <https://studentconduct.rutgers.edu/processes/university-code-student-conduct>  
<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 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 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.

### **Artificial Intelligence Use**

The use of generative AI tools (such as ChatGPT, DALL-E, etc.) are not permitted in this class; therefore, any use of AI tools for work in this class may be considered a violation of Rutgers University's Academic Honesty policy and Student Conduct Code, since the work is not your own. If in doubt about permitted usage, please ask for clarification.

### **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 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."*

### **Etiquette expectations from on-line students:**

The following protocols on the codes of behavior reflect professional business norms on manners, courtesy, and respect. (*In general, you should treat others as you would like others to treat yourself. Be mindful that what is acceptable in a text or chatroom with friends may not be appropriate in a classroom or in an online conversation with an instructor.*)

Even though many of you are already aware of these protocols, they are explicitly stated here so that everyone is cognizant of the same protocols. These protocols should be followed by all students taking this course to help ensure the online experiences for everyone involved are pleasant. They are as follows:

- If you were to send an e-mail to the professor / tutor, please address the person appropriately such as "Dr. ...." or "Mr./Ms. ....", not 'Hey'. Note that I will address you by your first name, unless you prefer that I address you differently.
- When sending an e-mail, you can get better attention by using the following guidelines:
  - use descriptive subject lines, (I am sure you have received a lot of Spam e-mails, and I have occasionally and accidentally deleted student e-mails that I thought were Spam.)
  - please be as brief as possible by going straight to the point, and if possible, limit the use of attachments

**Never send offensive and insulting messages\*** (this is a violation of the Student Code of Conduct). If you disagree, say so and state your reasons. Social media is a very powerful tool for communication. However, it can be badly misused if it is not used correctly or professionally. For example, you may have personal and legitimate concerns with this course. However, other students, who do not have similar feelings, can be negatively influenced by your concerns. This will unnecessarily and negatively affect their overall experience of the course. Therefore, to minimize such an occurrence, please feel free to directly contact the instructor/tutor first to resolve any concerns that you may have to help ensure that everyone's online experience of this course is beneficial.

- Always guard against inciting others when it comes to content, opinions, etc. That is, avoid blaming or accusing others of wrongdoing.
- Do not start a volley of back-and-forth e-mails, with copies distributed to every student in the class.
- Copy the minimum number of people. That is, send e-mails to only the people you think should receive and will benefit from it.
- Treat all e-mails and postings as permanent forms of written record and do not expect any of your e-mail communications to be private, unless stated otherwise. Instead, assume that all e-mail communications are public.
- Do not publicize your own or others' personal information (such as email, phone numbers, last names, etc.)

## Tentative Schedule

Timeline	Module
Week 1- (1/20-1/25)	Module 1 Introduction of the manager and management accounting
Week 2- (1/26-2/1)	Module 2 The nature of cost
Week 3- (2/2-2/8)	Module 3 Cost-Volume-Profit Analysis
Week 4- (2/9-2/15)	Module 4 Job Costing
<b>Week 5- (2/16-2/22)</b>	<b>Review &amp; Exam 1</b>
Week 6- (2/23-3/1)	Module 5 Activity-Based Costing and Management
Week 7- (3/2-3/8)	Module 6 Master budget and responsibility accounting
Week 8- (3/9-3/15)	Module 7: Flexible budgets and variances analysis
<b>No Class (3/16-3/22) Happy Spring Break!</b>	<b>Spring Recess</b>
Week 9- (3/23-3/29)	Module 8 Criticisms of Absorption: Overproduction and Variable costing
<b>Week 10- (3/30-4/5)</b>	<b>Review &amp; Exam 2</b>
Week 11- (4/6-4/12)	Module 9 Standard Cost and Variance
Week 12- (4/13-4/19)	Module 10 Decision Making and relevant cost
Week 13- (4/20-4/26)	Module 11 Capital budgeting and cost analysis
Week 14-(4/27-5/3)	Module 12 Performance Measurement
<b>Final week (5/4-5/10)</b>	<b>Review &amp; Final Exam</b>