



## Shanghai University of Finance & Economics

### 2021 Summer Program

### ACCT 112 Managerial Accounting

### Course Outline

**Term: June 14 – July 09, 2021**

**Class Hours: 10:00-11:50 (Monday through Friday)**

**Course Code: ACCT 112**

**Instructor: Michael J. Petersen, Ph.D.**

**Home Institution: North Dakota State University**

**Office Hours: TBA**

**Email: Michael.j.petersen@ndsu.edu**

#### **Course Description:**

This course focuses on managerial accounting concepts, processes and techniques including cost accounting, cost-volume-profit analysis, and budgeting. The understanding of financial statements developed in Financial Accounting is applied for managerial decision-making purposes.

#### **Course Goals:**

- Identify and define costing vocabulary using in a business setting.
- Compute product costs using job-order and activity-based costing.
- Use cost-volume-profit analysis and relevant costs to support managerial decisions.
- Prepare budgets.
- Prepare and interpret variance reports.
- Use time-value-of-money to make capital budgeting decisions.

#### **Required Textbook:**

Garrison, R.H., E.W. Noreen, and P.C. Brewer. 17th Edition. Managerial Accounting. McGraw-Hill Education ISBN: 978-1-26-024778-7

#### **Grading Policy:**

In this course, grading will be based on the following:



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Mid-term and Final exam (150 pts each)	300 pts
Quizzes (4 at 25 pts each)	100 pts
Homework Submissions (Highest 10 @ 10 pts each)	100 pts
In-Class Assignments (Highest 10 @ 5 pts each)	50 pts
Attendance	<u>50 pts</u>
Total Points	600 pts

Quizzes: Four quizzes will be given, worth 25 points each.

Homework: Twelve homework assignments will be given, with the highest 10 counting toward the grade.

In-Class Assignments: Twelve in-class assignments will be given, with the highest 10 counting toward the grade.

Attendance: Initially, 50 points will be awarded for attendance. This total will decrease by 5 points for every class missed.

### Grading System (1 ~ 100)

A : 94 - 100      A- : 90 - 93

B : 83 - 89      B- : 80 - 82

C : 73 - 79      C- : 70 - 72

D : 63 - 69      D- : 60 - 62

F : Fail

### Class Rules:

Students are expected to:

- Attend all classes and be responsible for all material covered in class and otherwise assigned. Any unexcused absence may impact a student's grade. Complete the day's required reading and assignments before class
- Review the previous day's notes before class; make notes about questions you have about the previous class or the day's reading
- Participate in class discussions and complete required written work on time.
- Refrain from texting, phoning or engaging in computer activities unrelated to class during class (不要用手机). Students who do not do this will be asked to leave the class
- While class participation is welcome, even required, you are expected to refrain



from private conversations during the class period.

### Attendance Policy:

Students are expected to attend class. Attendance will be taken and count towards the grade.

### Course Schedule:

The planned schedule may be modified to suit the interests or abilities of the students or to take advantage of special opportunities or events that may arise during the term.

Class Date	Content	Chapter	Due
Mon	Managerial Accounting and Cost Concepts	1	
Tue	Job Order Costing: Calculating Unit Production Costs	2	Ch 1 HW
Wed	Job Order Costing: Calculating Unit Production Costs Job Order Costing: Cost Flows and External Reporting	2 3	
Thu	Quiz #1 (Ch 1 and 2) Job Order Costing: Cost Flows and External Reporting	3	Ch 2 HW
Fri	Cost-Volume-Profit	5	Ch 3 HW
Mon	Cost-Volume-Profit Variable Costing	5 6	
Tue	Quiz #2 (Ch 3 and 5) Variable Costing Activity-based Costing	6 7	Ch 5 HW
Wed	Activity-based Costing	7	Ch 6 HW
Thu	Review		Ch 7 HW
Fri	<b>Mid-term Exam (Ch 1 – 3, 5-7)</b>		
Mon	Master Budgeting	8	
Tue	Master Budgeting Flexible Budgeting	8 9	
Wed	Flexible Budgeting Standard Costs and Variances	9 10	Ch 8 HW
Thu	Quiz #3 (Ch 8 and 9) Standard Costs and Variances	10	Ch 9 HW
Fri	Responsibility Accounting/Performance Measurement	11/12	Ch 10 HW



# 上海财经大学

Shanghai University of Finance & Economics

中国上海市国定路777号 邮编200433 777 Guoding Road, Shanghai, 200433, China

Mon	Responsibility Accounting/Performance Measurement Differential Analysis	11/12  13	
Tue	Quiz #4 (Ch 10 and 11/12) Differential Analysis Capital Budgeting	13 14	Ch 11/12 HW
Wed	Capital Budgeting	14	Ch 13 HW
Thu	Review		Ch 14 HW
Fri	<b>Final Exam (Ch 8 - 14)</b>		