



Hankuk University of Foreign Studies

2023 Summer Session

ACCT 112 Managerial Accounting

Course Outline

Course Code: ACCT 112

Instructor: Kang Cheng, Ph.D., CPA, CVA

Home Institution: Morgan State University, Baltimore, Maryland

Office Hours: By appointment

Email: kang.cheng@morgan.edu

Credit: 4

Class Hours:

This course will have 52 class hours, including 32 lecture hours, professor 8 office hours, 8-hour TA discussion sessions, 4-hour review sessions.

Course Description:

This course introduces theories and practice of managerial accounting to undergraduate students. It provides an overview of how accounting information systems can provide financial as well as non-financial information and data for management decision making. Different analytical tools are introduced in different chapters. The goal is help students to develop analytical tools to enhance a business practice.

Lecture hours are M/T/W/TR

Required Course Materials:

| Textbook | Edition | Author | Publisher | ISBN-10 |
|--|---------|--------------------------|-----------|---------------|
| Accounting: Tools for Business Decision Making | 5th | Kimmel, Weygandt & Kieso | Wiley | 1-118-12816-9 |



Note: This textbook covers both the financial accounting (Chapter 1-12) and the managerial accounting (Chapter 13-24)

Grading:

Evaluation: Students will be evaluated by 2 exams, homework, and Participation.

Grading Policies:

| Part | Percentage | Notes |
|---|-------------------|---|
| <u>Homework (4 homework to be collected)</u> | 20% | For each Chapter, suggested homework is assigned for students to practice on. Throughout the semester, four homework will be collected and graded towards the semester grade. |
| <u>Exams (2 x 100 points each)</u> | 70% | Mid-terms is 30% Final is 40% |
| <u>Attendance/ Participation</u> | 10% | |
| Course Total | 100% | |

Grading System (1 ~ 100)

The final score will be scaled and the scaled score will be used to assign a Course grade.

| | |
|---------------|-------------|
| A+ : 96 - 100 | A : 91 - 95 |
| B+ : 86 - 90 | B : 81 - 85 |
| C+ : 76 - 80 | C : 71 - 75 |
| D+ : 66 - 70 | D : 60 - 65 |
| F : 0 - 59 | |
| Pa : Pass | Fa : Fail |

Attendance:

Students should attend class regularly, arrive on time and not leave early. When you must miss a class, it is your responsibility to get the class material from me or your classmates. In the event of extended absence, students should report to instructor and/or academic dean for approval. Excessive absence may result in the course grade of "F".



Academic Honor Code:

The Code of Honor will be strictly applied. Honor Code pledges "I will not participate in or tolerate academic dishonesty." Students will not give or receive aid on exams. This includes, but is not limited to, viewing the exams of others, sharing answers with others, and using books or notes while taking the exam. You can collaborate to study your homework, but you have to submit your own completed homework to receive appropriate credit. Copying solutions from others, whether they are current or past, constitutes plagiarism.

| Week | Day | Topic (s) | Chapter(s) | Homework: (suggested questions for each chapter, only selected Chapters will be collected) |
|--------|-----|---|------------|---|
| Week 1 | M | Managerial Accounting, Cost Flow | Ch. 14 | |
| | T | Managerial Accounting, Cost Flow | Ch. 14 | E14-1, 4, 7, 10 |
| | W | Job Order Costing | Ch. 15 | |
| | TR | Job Order Costing (skip Ch. 16) | Ch. 15 | E15-1, 2, 3, 4 |
| | F | Activity-Based Costing | Ch. 17 | Homework Ch. 14, 15, Due |
| Week 2 | M | Activity-Based Costing | Ch. 17 | E17-1, 3, 4 |
| | T | Cost-Volume-Profit | Ch. 18 | |
| | W | Cost-Volume-Profit | Ch. 18 | E18-1, 3, 4, 5 |
| | TR | Cost-Volume-Profit Analysis: Additional Issues | Ch. 19 | E19-2, 5, 6, 7 |
| | F | Cost-Volume-Profit Analysis: | Ch. 19 | Homework Ch. 18 |



| | | Additional Issues | | Due |
|-------------------------|-----------|--|---------------|---|
| Week 3 | M | Mid-term Covering Chapter 14, 15, 17, 18, 19 | | |
| | T | Incremental Analysis | Ch. 20 | E20-1, 2, 4, 6 |
| | W | Budgetary Planning | Ch. 21 | |
| | TR | Budgetary Planning | Ch. 21 | E21-7, 8, 13 |
| | F | Budgetary Control and Responsibility Accounting | Ch. 22 | E22-2, 3, 4, 5 Homework Ch. 20, 21 Due |
| Week 4 | M | Standard Costs and Balanced Scorecard | Ch. 23 | E23-10, 11, 12, 15 |
| | T | Standard Costs and Balanced Scorecard | Ch. 23 | E23-10, 11, 12, 15 |
| | W | Financial Statement Analysis | Ch. 13 | Homework Ch. 23 Due |
| | TR | Financial Statement Analysis | Ch. 13 | E13-1, 3, 4, 7 |
| | F | Final Exam Covering Chapter 20, 21, 22, 23, 13 | | |