



Nanchang University
ACC22: Managerial Accounting
(Last Updated in Jan. 2023)

Credit: 6

Contact Hours

This course is composed of 24 lecture sessions, 3 tutorial sessions and 9 office contact hours. Each lecture session takes 2 contact hours in length; each tutorial session takes 3 contact hours in length; There will be a Q-A review session (3 contact hours) and Final Exam (3 contact hours) at the end of this term. This course has 72 contact hours in total.

Course Description

This course is about making good decisions, influencing others to make good decisions, and designing measurement systems to support those decisions. Because managerial accounting focuses on business decision making, we will learn the language used to describe business measurement and business problems, and examine the concepts and techniques used to address those problems. The skills you develop in this class are applicable not only to business, but to any setting in which it's important to make good decisions. After completing this course, you will:

1. Understand basic terminology and methods of management accounting
2. Appreciate the concepts underlying current practices in management accounting
3. Be able to apply these concepts to business problems
4. Use common business tools like Excel to help you analyze problems

Note: This Syllabus is subject to change based on the needs of the class.

Required Textbook

Textbook: *Managerial Accounting for Managers*, 2nd edition. Norren, Brewer, and Garrison, McGraw Hill, 2011.

Grading

•Participation	10%
•Quizzes	30%
•Midterm	30%
•Final Exam	30%



Letter Grade	Grade Points
High Distinction	85-100
Distinction	75-84
Credit	65-74
Pass	50-64
Fail	0-49

Course Schedule

The course has 24 class sessions in total. All sessions are 2 contact hours in length. At the end of this term, there will be a Q-A review session(3 contact hours) and Final Exam (3 contact hours).

Note: the course outline and required readings are subject to change.

Class 1:

Introduction and Chapter 1 Managerial Accounting and the Business Environment

Class 2:

Review of assignments from Chapter 1

Chapter 2: Managerial Accounting and Cost Concepts

Class 3:

Review of assignments from Chapter 2

Chapter 3: Cost Behavior: Analysis and Use

Class 4:

Chapter 3: Cost Behavior: Analysis and Use (Cont.)

In-class assignments related to cost behavior analysis and use

Class 5:

Chapter 4: Cost-Volume-Profit Relationships, and review of cost analysis

Class 6:

Quiz related to chapters 1-4, review of assignments from Chapter 4

Chapter 5: Systems

Design: Job-Order Costing

Class 7:

Review of the quiz, assignments from Chapter 5

Chapter 6: Variable Costing: A Tool for Management



Class 8:

Continuation with Chapter 6, analysis of how variable cost help us managing actives
In-class assignments & discussion

Class 9:

Review of assignments from Chapter 6
Chapter 7: Activity-Based Costing: A Tool to Aid Decision Making

Class 10:

Review on assignments from Chapter 7
Review for midterm (Ch. 1-7)
Midterm

Class 11:

Review and discussion of the midterm, analysis of any potential issues / problems

Class 12:

Chapter 8: Profit Planing

Class 13:

Review of assignments from Chapter 8
Chapter 9: Flexible Budgets and Performance Analysis

Class 14:

Chapter 9: Flexible Budgets and Performance Analysis (Cont.)

Class 15:

Review of assignments from Chapter 9
Chapter 10: Standard Cost and Operating Performance Measures

Class 16:

Review of assignments from Chapter 10
Chapter 11: Segment Reporting, Decentralization, and the Balanced Scorecard

Class 17:

Chapter 11: Segment Reporting, Decentralization, and the Balanced Scorecard
(Cont.)

Class 18:

Review of chapters 1-8, for upcoming quiz

Class 19:

Review of the quiz and problems / issues covered in chapters 1-8



Class 20:

Chapter 12: Relevant Cost for Decision Making

Class 21:

Chapter 12: Relevant Cost for Decision Making (Cont.)

In-class assignments

Class 22:

Chapter 13: Capital Budgeting Decisions

Class 23:

Chapter 13: Capital Budgeting Decisions (Cont.)

Class 24:

Review of assignments from Chapter 9-13

Attending Policy

Regular and prompt attendance is required. Under ordinary circumstances, you may miss two times without penalty. Each absence over this number will lower your course grade by a third of a letter and missing more than five classes may lead to a failing grade in the course. Arriving late and/or leaving before the end of the class period are equivalent to absences.

Policy on "Late Withdrawals"

In accordance with university policy, appeals for late withdrawal will be approved ONLY in case of medical emergency and similar crises.

Academic Honesty

Nanchang University expects all students to do their own work. Instructors will fail assignments that show evidence of plagiarism or other forms of cheating, and will also report the student's name to the University administration. A student reported to the University for cheating is placed on disciplinary probation; a student reported twice is suspended or expelled.

General Expectations:

Students are expected to:

- Attend all classes and be responsible for all materials covered in class and otherwise assigned;
- Complete the day's required reading and assignments before class;
- Review the previous day's notes before class and 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 the class period;
- While class participation is welcome, even required, you are expected to refrain from private conversations during the class period.

Special Needs or Assistance

Please contact the Administrative Office immediately if you have a learning disability, a medical issue, or any other type of problem that prevents professors from seeing you have learned the course material. Our goal is to help you learn, not to penalize you for issues which mask your learning.