



## Nanchang University ACC 25: Managerial Cost Accounting

**Credit:** 4

### ***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 focuses on analysis of the uses of accounting data in the planning, controlling and decision making processes of businesses.

### ***Course Learning Outcomes***

After completing this course, students will be able to:

- 1) understand the role of accounting information in making business decisions.
- 2) analyze business situations and data to make good decisions.
- 3) understand how to determine product costs.
- 4) understand planning and control systems.

### ***Required Textbook***

*Managerial Accounting*, 15 edition, Ray H. Garrison, Eric W. Noreen, Peter C. Brewer, ISBN: 007802563x, 2015

### ***Grading***

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

A+ 96-100	A 90-95	A- 85-89
B+ 82-84	B 78-81	B- 75-77



C+ 71-74	C 66-70	C- 62-65
D 60-61	F < 60	

### ***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:

Managerial Accounting: An Overview

Class 2:

Managerial Accounting and Cost Concepts

Class 3:

Job-Order Costing

Class 4:

Process Costing

Class 5:

Cost-Volume-Profit Relationships

Class 6:

Variable Costing and Segment Reporting: Tools for Management

Class 7:

Activity-Based Costing: A Tool to Aid Decision Making

Class 8:

Master Budgeting

Class 9:

Flexible Budgets

Class 10:

Performance Analysis

Class 11:

Performance Measurement in Decentralized Organizations



Class 12:  
Review

Class 13:  
Midterm

Class 14:  
Standard Costs and Variances

Class 15:  
Differential Analysis: The Key to Decision Making

Class 16:  
Capital Budgeting Decisions

Class 17:  
Statement of Cash Flows

Class 18:  
Financial Statement Analysis

Class 19:  
Pricing Products and Services

Class 20:  
Strategy Performance Management, Profitability Analysis

Class 21:  
Strategy Performance Management, Profitability Analysis (Cont)

Class 22:  
Transfer Pricing

Class 23:  
Inventory Management

Class 24:  
Review

### ***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.