

**Class:** *Managerial Accounting – ACCT 1C02*

**Instructor:** S. Jay Park

**Contact Information:**

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**Phone:** (408) 864-8999 x3212 (voice-mail only)  
**Office Hour:** **MW (5:00–5:45 PM)** at Baldwin Winery Building Office  
(Station #014 – Ext. 8418: *Press 014 on the number pad next to the locked door or call 408-864-8418 from your cell-phone.*)

**Class Meetings:** MW 8:30 - 10:45 pm

**Class Location:** L76

**Required Course Materials:**

- **Textbook:** *Accounting (25<sup>th</sup>) (Accounting 1C with CengageNow) by Warren et al.*
- **Online Study Tool:** *CengageNow* (<http://login.cengagebrain.com>)
  - **Course Key:** *E-24YE385HF6LSZ*
  - Most of assignments will be completed through this online study tool and you are required to obtain the access to this site with a stable internet connection. In addition, you are expected to log in the site frequently and regularly.

**Prerequisite:**

- ACCT1B

**Course Description:**

Study the role of management accounting information in organizations for operational control, product and service costing, and performance measurement. (*Chapters 18-26*)

**Course Objectives:**

- Recognize management accounting information as a creator of value.
- Analyze cost concepts and the cost assignment process.
- Analyze cost behavior and the role of resource usage in understanding cost behavior.
- Compare and contrast the cost accounting system of the service, merchandising and manufacturing firms.
- Asses the departmental cost allocation process.
- Examine activity-based cost systems.
- Recognize strategic cost management, life cycle cost management, and Just-In-Time.

- Calculate break-even and evaluate cost volume profit analysis.
- Apply relevant costing and tactical decision making.
- Discuss budgeting systems and performance evaluations.
- Study various analytical techniques for managerial decision making.

### Course Format:

*The course is a lecture course* and will be of a “half-flipped classroom” format which is made up of lectures, illustrations, in-class exercises, group discussions, in-class quizzes, and post-class homework assignments – all of which are intended to reinforce your *pre-class reading* of each chapter. **Pre-class preparation, attendance, and timely completion of post-class homework assignments** will be critical to your success in this course.

### Basis of Grade:

	<u>Points</u>	<u>% of Grade</u>
Homework	90	18%
Quizzes	90	18%
Midterms (2)	160	32%
Final Exam	<u>160</u>	<u>32%</u>
Total Points	<u>500</u>	<u>100%</u>

### Homework:

Homework will be assigned and completed through *CengageNow* covering the corresponding chapters that have been already discussed in the class. Each assignment will be usually due the night before we start discussing the next chapter but it is your responsibility to carefully check the due date of each assignment posted in *CengageNow* as there will be penalties (10%) for late submissions. It is important to stay current with all homework assignments and, therefore, they will be **available for your taking only until the night before the exam covering the related chapters**. Official answers and solutions will be made available in *CengageNow* for your reference when the assignments become unavailable.

### Quizzes:

There will be in-class quizzes (one for each chapter) which will focus on measuring your comprehension of the subjects of each chapter. They will also serve as small sample tests and tools for group discussions. Timing of the in-class quizzes will not be announced ahead of time. In addition, there will be **no makeup without any exception**.

## Midterm Exams:

There will be 2 closed-book midterm exams and **no make-up** will be given except for the situations stated below under “Make-up for Midterm Exams” section.

## Final Exam:

This is a 2-hour long comprehensive closed-book final exam covering all nine chapters discussed during the quarter. As stated in the school webpage, *you are responsible for taking the final exam at the time pre-scheduled by the school*. Refer to the weekly course calendar at the end of this syllabus or the school webpage for more details.

## Extra Credits:

- **Attendance/Participation (5 points):** 5 points of extra credit will be provided to encourage everyone to come to every class on time and actively participate in class activities:
  - Your constructive participation in and contribution to class activities will positively affect this extra credit opportunity. On the other hand, your absence, tardiness, early exit, and distracting/disruptive behavior in class will negatively affect it.
- **Additional Extra Credits (up to 20 points):** More extra credit opportunities will be provided through additional assignments in *CengageNow*, usually *pre-class assignments* in nature and *extra exam questions* for up to 20 points.

## Grading Scale: No curve on grading

	<u>Points</u>	<u>% of Total</u>	
A Grade	450-500	90-100%	(A+ = 98-100% A- = 90-92%)
B Grade	400-449	80-89%	(B+ = 87-89% B- = 80-82%)
C Grade	350-399	70-79%	(C+ = 77-79%)
D Grade	300-349	60-69%	(D+ = 67-69% D- = 60-62%)
F Grade	below 300	Below 60%	

## Attendance:

Regular attendance is an obligation assumed by you at the time of registration and it is an integral part of your learning process. You will be marked absent if you don't show 30 minutes after class starts. **You may be dropped by the instructor if you miss 3 consecutive classes or 50% of the classes at anytime during the quarter.** Also, *late entries or early exits from class are disruptive to the class and should be avoided.*

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**Student's Other Responsibilities:**

- **Withdrawal:** As stated in the Schedule of Classes, it is your responsibility to drop or withdraw from the class other than the situation described above in "Attendance" section. If, for any reason, you do not complete the course and the appropriate forms are not timely completed and filed with the Office of Admissions and Records *by you*, you will receive a failing grade for the course. **Check the school website for drop/withdrawal deadlines and other important dates.**
- **Keep all electronic devices, such as cell-phone and laptop, except for calculator, off the table during the class.** If you plan to use e-book for the class or have other reasons that you should use electronic devices, *obtain an explicit permission from the instructor in advance.*
- Also all other disruptive classroom behaviors such as side-talking, sleeping, reading other material, eating, monopolizing discussion time, refusing to participate in classroom activities will not be allowed. Those who engage in serious disruptive behaviors may be asked to leave the classroom.
- Bring a *calculator* and the *textbook* to each class meeting and a simple 4-function-key calculator is recommended. **No calculator with financial and/or text-writing functions (nor a cell-phone) will be allowed for the exams and quizzes.**
- If you were absent for any class, it is your responsibility to find out what you missed. You are strongly advised that you call a classmate and obtain any class handouts/notes/announcements you missed in a timely manner.

**Academic Integrity:**

I expect that we all treat each other with courtesy and respect. I also expect all students to do their own work unless explicitly instructed otherwise. If you violate this policy, you will be subject to disciplinary actions including, but not limited to, being sent to the Dean of Student Services and/or getting a grade of "F." If the problem concerns more than one student, all students involved will be disciplined. Please let's not have any problems of this nature. You can refer to the Student Handbook of the school for more details of academic integrity.

**Make-up for Midterm Exams:**

Make-up for midterm exams will be given *only* in the following circumstances with proof and **there will be no exceptions.**

- School required absences such as field trips and athletic events, not including practices: *Make-up must be arranged at least two weeks in advance.*
- Jury duties: It must be communicated in advance and a copy of the sermon must be submitted at that time.

- Emergencies such as accidents, serious illness, and family issues: These must be accompanied by *written support from a third party* such as an accident report, doctor's note, and etc. Emergencies are very rare and you must contact and inform the instructor of the situation no later than 24 hours after the scheduled time of the exam that was missed.

**Academic Accommodations:**

Students with learning challenges, supported by documentation from the Disability Support Services Center, should inform the instructor as soon as possible but *no later than 2 weeks before the first exam of the quarter*. Accommodations will not be provided without proper documentations.

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### *Weekly Course Calendar*

	<i>Class</i>	<i>Topic</i>	<i>Measurement</i>
Week 1	1/05 1/07	Course Intro & Ch. 18 Chapter 18	Homework
Week 2	1/12 1/14	Chapter 19 Chapter 19	Homework, Quiz Homework
Week 3	1/19 1/21	<i>No Class</i> Chapter 20	Homework Homework, Quiz
Week 4	1/26 1/28	Chapter 20 Chapter 20	Homework Homework, Quiz
Week 5	2/02 2/04	<b><i>Midterm I (Ch.18 – Ch.20)</i></b> Midterm I Review & Ch. 21	<b><i>Exam</i></b> Homework
Week 6	2/09 2/11	Chapter 21 Chapter 22	Homework Homework, Quiz
Week 7	2/16 2/18	<i>No Class</i> Chapter 22	Homework Homework, Quiz
Week 8	2/23 2/25	Chapter 23 Chapter 23	Homework Homework, Quiz
Week 9	3/02 3/04	<b><i>Midterm II (Ch.21 – Ch.23)</i></b> Midterm II Review & Ch. 24	<b><i>Exam</i></b> Homework
Week 10	3/09 3/11	Chapter 24 Chapter 25	Homework, Quiz Homework
Week 11	3/16 3/18	Chapter 25 Chapter 26	Homework, Quiz Homework
Week 12	3/23 3/25	Chapter 26 <b><i>Comprehensive Final Exam*</i></b>	Homework, Quiz <b><i>Exam</i></b>

\* Final exam will be on [March 25, Wed., 8:30-10:30 pm, at L76.](#)

*Note: This calendar is tentative and subject to change according to class progress.*