



蘇州大學  
Soochow University

# ACC 202 Management Accounting

Winter 2024

**Course Credits:** 4

**Contact Hours:** 56 hours

**Instructor:** TBA

**Email:** TBA

## **COURSE OBJECTIVES**

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This course provides students an introduction to managerial accounting which will discuss how to prepare accounting information and make management decisions. The major topics include job costing, process costing, activity-based costing, lean operations, and the costs of quality, cost- volume-profit analysis, short-term decisions, capital investment decisions, performance evaluation financial statement analysis, benchmarking, outsourcing, and so on. Students will participate in group discussion and case analyses to enhance their understanding and learn how to apply accounting information and techniques in management decisions by learning the course.

Upon completion of this course, students will be able to:

1. Understand the major concepts of managerial accounting discussed in class;
2. Apply basic accounting tools to make decisions and analyze the impacts of these decisions on a company's performance;
3. Track production costs, identify cost behavior patterns and evaluate the performance of an organization;
4. Prepare and use the statement of cash flows;
5. Gain an appreciation of managerial accounting as an evolving discipline and understand the role of technology in gathering and organizing accounting information;
6. Understand how financial statement analysis can uncover important trends and relationships in financial statements.

## **PREREQUISITES**

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N/A



## GRADING

Grades will be determined by accumulating points, with 100 points being the maximum, as follows:

ITEM	POINTS
2 Quizzes	20 Points
2 Assignments	20 Points
Midterm Test	25 Points
Final Exam	35 Points
Total	100 Points

Late submissions will be graded at the end of the course. Grades will be assigned according to the following rule:

$A \geq 90 > B \geq 80 > C \geq 70 > D \geq 60 > F$ .

We reserve the right to make adjustments to the overall grading policy.

## COURSE MATERIALS

### **Required Texts:**

Karen Wilken Braun & Wendy M. Tietz, *Managerial Accounting*, 5th Edition, Pearson, 2017.

### **Recommended (Optional) Texts or Other Materials:**

None

## COURSE TOPICS

MODULE	TASKS
Module 1	<b>Topics:</b> Topic 1: Course Introduction and Overview Topic 2: Introduction to Managerial Accounting Topic 3: Building Blocks of Managerial Accounting Topic 4: Job Costing <b>Assessments:</b> Quiz#1



Module 2	<b>Topics:</b> Topic 5: Activity-Based Costing, Lean Operations, and the Costs of Quality Topic 6: Process Costing Topic 7: Cost Behavior Topic 8: Cost-Volume-Profit Analysis <b>Assessments:</b> Assignment#1
Module 3	<b>Topics:</b> Topic 9: How Do Managers Make Decisions? Topic 10: Keys to Making Short-Term Special Decisions Topic 11: Relevant Costs for Short-Term Decisions Topic 12: The Master Budget <b>Assessments:</b> Quiz#2 Midterm Test
Module 4	<b>Topics:</b> Topic 13: Performance Evaluation Topic 14: Standard Costs and Variances Topic 15: Capital Investment Decisions and the Time Value of Money Topic 16: Capital Investment Decisions and the Time Value of Money(Cont.) <b>Assessments:</b> Assignment#2
Module 5	<b>Topics:</b> Topic 17: Statement of Cash Flows Topic 18: Financial Statement Analysis Topic 19: Sustainability Topic 20: Sustainability(Cont.) <b>Assessments:</b> Final Exam

## ATTENDANCE

1) Class attendance is required. Missing classes without permission will lead to decrease in overall grade.

Missing less than two classes: no penalty.

Missing more than two classes: 7% will be taken off from the overall grade.

If the instructor reports a student's frequent missing of class to the Soochow University Academic Administration Office, the student might get a written warning and might be prohibited from attending final exam.



2) Participants in this course are expected to arrive in class promptly and adequately prepared. The primary objective of this course is to critically engage with the readings and the subject matter. Therefore, course participants are expected to have completed the reading prior to class and prepare thoughtful reflections/commentaries to share with fellow colleagues.

### **LEARNING REQUIREMENTS**

- 1) Late assignments are not acceptable and are subjected to grade deductions.
- 2) Assignments submitted in the wrong format will be counted as not submitted.
- 3) Failure to submit or fulfill any required course component results in failure of the class.
- 4) Make-up for midterm and final exams only with valid excuses, as defined by the University.
- 5) In order to earn a Certificate of Completion, participants must thoughtfully complete all assignments by stated deadlines and earn an average quiz score of 50% or greater.

### **TECHNOLOGY POLICY**

The use of electronic devices in class is distracting, both for the user and for the rest of the class. Only non-programmable calculators can be used in the tests and exam. Any attempts to use cell phones and other electronic communication devices will be seemed as cheating. Laptops are discouraged, unless you use them for activities DIRECTLY related to the course (eg., note taking, reading course documents).

### **ACADEMIC INTEGRITY POLICY**

Soochow University highly values the academic integrity and aims to promote the academic fairness, honesty and responsibility. Any academic dishonesty behaviors and any attempts to cheats and plagiarism will be reported to the university administration office. A written warning and the relevant penalties will be imposed. The record might be shown on the official university transcript.

### **DISABILITY ACCOMMODATION**



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Soochow University is committed to maintaining a barrier-free environment so that students with disabilities can fully access programs, courses, services, and activities at Soochow University. Students with disabilities who require accommodations for access to and/or participation in this course are welcome.

Note:

Please contact the University 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.