

## Managerial Accounting

Course Name	Course type (credit/hours)	Elective course(3/3)	Course code	I077
	Target students Division/major/grade	Business Administration/Sophomore	Opening semester	2018 2ND SEMESTER
	Class time and classroom	Mon B(Da311)Thu B(Da311)	English Grade	A(100%English)
Reference to this course	Prerequisite courses			
	Related basic courses			
	Recommended concurrent courses			
	Related advanced courses			

Instructor	Name (title/division)		Cheong Kyu Park(Associate Professor, Business Administration)		
	Office Room Number	다산관 418-1호	Office phone Number	2711	e-mail
	Office hours	Wed: 1:30-2pm (or by appointment)		Homepage address	
Teaching Assistant	Name (title/division)				
	Office Room Number		Office phone Number		e-mail

### 1. Introduction

Managerial Accounting (the second course in Accounting) is a foundation course in accounting. This course seeks to develop your ability to understand and use accounting information for managerial decision making. You will learn the introduction to cost behavior, cost methods, and budgeting in order to prepare and analyze managerial accounting information. You will also develop communicative, critical-thinking, and technological skills through the study of this course. The course is based on basic managerial concepts accepted by many others in the world, thus it may not be suitable for the Korean CPA exam.

### 2. Course Objectives

The content-related objectives will be met by covering the appropriate course material as outlined in the syllabus under the Tentative Schedule. The context-related objectives will be met in the following manner:

?Basic knowledge of accounting: As a core course in the business program, this course is designed to provide a basic knowledge of managerial accounting, upon which to subsequently build with advanced managerial accounting concepts in the accounting sequence. It is specifically designed to develop students' abilities in the fundamental preparation, interpretation and analysis of accounting information, used internally, through an iterative feedback process including classroom analysis, discussion, and ultimately examinations.

?Communicate effectively verbally and in writing: Assignments including practice problems, exams and class participation will all be incorporated into the course to meet this objective. All communications must be in ENGLISH.

?Use critical thinking skills to solve real or hypothetical business problems: Throughout the course students will be required to use critical thinking skills to interpret, analyze and/or solve business problems. Problems in the assignments will reflect real or hypothetical business problems.

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K2	Students are capable of analyzing data and solving problems arisen in business/E-business
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	practices. (Applicable Knowledge)
G1	Students can express themselves in various business situations in global language. (Language Ability)

### 3. Class types and activities

To achieve the above objectives, the course will include lectures, problem analysis and discussion, and quizzes. Certain exercises, problems, and homework assignments will be required to be manually written out (or completed in Word or Excel) and handed in. Regular class attendance and active participation in class discussion is expected. To help assess student progress, quizzes may be administered at any point of the class session, beginning, middle or end. There are no make-up quizzes given. You must be present to take the quiz at the time it is given in class in order to receive a score. Students should resolve possible conflicts early in the term and be prepared to devote at least 8–10 out-of-class hours per week to the course (1-to-3 rule).

### 4. Teaching Method

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> lecture  | <input checked="" type="checkbox"/> discussion and debate   |
| <input checked="" type="checkbox"/> team project(presentation and case studies)            | <input type="checkbox"/> experiments(role-playing,etc)      |
| <input type="checkbox"/> designing and production  | <input type="checkbox"/> on-site learning(on-site training) |
| <input checked="" type="checkbox"/> others ( Short presentation and class participation. ) |   |

### 5. Support Systems in Use

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|--|---|---|
| <input checked="" type="checkbox"/> AjouBb               | <input type="checkbox"/> automatic recording system | <input type="checkbox"/> web-based assignment |
| <input type="checkbox"/> cyber lecture                   | <input type="checkbox"/> online content             |   |
| <input type="checkbox"/> class behavior analyzing system | <input type="checkbox"/> others                     |   |

## 6. Teaching Tools

<input type="checkbox"/> PBL(Problem Based Learning)	<input type="checkbox"/> CBL(Case Based Learning)	<input type="checkbox"/> TBL(Team Based Learning)
<input type="checkbox"/> UR(Undergraduate Research)	<input type="checkbox"/> FL(Flipped Learning)	<input type="checkbox"/> DSAL(Data Science Active Learning)
<input type="checkbox"/> others		

## 7. Knowledge and ability required for taking this course

Basic knowledge of financial accounting (prerequisite: financial accounting or principle of accounting). Ability to prepare financial statements.

Basic arithmetic calculator ? specifically, capabilities must be limited to only basic addition, subtraction, multiplication, and division (engineering calculator or financial calculator (BA II plus) are also allowed). This type of calculator is the only device allowed for exams (No other electronic devices, including cell phones, laptops, tablets etc, are allowed).

## 8. Method of Evaluation

Evaluation Item	The Number of Times	Evaluation Proportion	Remarks
Attendance			
midterm exam	1		100 points total
final exam	1		100 points total
quiz	2		40 points total (20,20)
presentation	3		90 (30,30,30)
discussion			
homework	1		70 points total
etc			
study hours			

## 9. Textbook and supplementary material

Main/Sub	Title (Web-site)	Writer	Publisher	Publication year
Main	Introduction to Managerial Accounting 7th edition	Brewer, Garrison, Noreen	McGraw-Hill	2016

## 10. Class system and Class shedule

To improve a sound conceptual understanding of managerial accounting information, the lectures emphasizes on the cost behavior and cost methods for the first half of semester. For the second half of semester, the lectures will focus on the advanced managerial topics including standard cost, budgeting, and capital budgeting.

### < Class Schedule >

\* language : K-korean, E-English

Weeks	Topics	language	Instructor	Teaching Method	Evaluation Method	Matter to be prepared
1	Introduction/Prologue	E	Cheong Kyu Park	Lecture, quizzes, discussion		Read each chapter before coming to class.
2	Ch1 Cost concepts	E	Cheong Kyu Park	Lecture, quizzes, discussion		Read each chapter before coming to class.
3	Ch4 Process Costing	E	Cheong Kyu Park	Lecture, quizzes, discussion		Read each chapter before coming to class.
4	Ch4 Process Costing	E	Cheong Kyu Park	Lecture, quizzes, discussion		Read each chapter before coming to class.
5	Ch2 Job-order costing	E	Cheong Kyu Park	Lecture, quizzes, discussion		Read each chapter before coming to class.
6	Ch3 ABC	E	Cheong Kyu Park	Lecture, quizzes, discussion		Read each chapter before coming to class.
7	Ch5 Cost volume profit analysis	E	Cheong Kyu Park	Lecture, quizzes, discussion		Read each chapter before coming to class.
8	Midterm exam	E	Cheong Kyu Park			Oct 24 (no class on Oct 22)

## < Class Schedule >

\* language : K-korean, E-English

Weeks	Topics	language	Instructor	Teaching Method	Evaluation Method	Matter to be prepared
9	Ch6 Variable costing	E	Cheong Kyu Park	Lecture, quizzes, discussion		Read each chapter before coming to class.
10	Ch7 Profit planning/Presentation1	E	Cheong Kyu Park	Lecture, quizzes, discussion		Read each chapter before coming to class.
11	Ch8 Budgeting and Variance analysis	E	Cheong Kyu Park	Lecture, quizzes, discussion		Read each chapter before coming to class.
12	Ch8 Budgeting and variance analysis/Presentation2	E	Cheong Kyu Park	Lecture, quizzes, discussion		Read each chapter before coming to class.
13	Ch9 Performance measurement	E	Cheong Kyu Park	Lecture, quizzes, discussion		Read each chapter before coming to class.
14	Ch10 Differential analysis	E	Cheong Kyu Park	Lecture, quizzes, discussion		Read each chapter before coming to class.
15	Ch11 Capital budgeting/Presentation3	E	Cheong Kyu Park	Lecture, quizzes, discussion		Read each chapter before coming to class.
16	Final exam	E	Cheong Kyu Park			Dec 19 (no class on Dec 17)

## 11. Other items of notification

### Exams

There are two in-class exams (midterm and final). The dates and times of all exams are indicated in the course schedule of this syllabus. You are responsible for taking all exams at the times indicated.

The majority of exam questions will be taken directly from or slightly modified version of questions which can be found on the textbook, quizzes, and practice questions.

During the examinations, you may use a calculator, subject to the restrictions mentioned by the instructor (financial or scientific calculators). You are not allowed to share a calculator with classmates during the examinations. You must bring your own calculator (I don't have extra!). No other electronic devices such as laptops, cell phones, PDA's are permitted.

### Lecture notes

Lecture notes of each chapter may be posted by the end of Friday before class session.