

**Course Title: ACC 256 Principles of Accounting: Managerial**

**Term: Winter 2023**

**Instructor: TBA**

**Course Credit: 3**

**Mode of Instruction: Online**

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**Course Description:**

This course will introduce students to the concepts and application of managerial accounting. Topics mainly include the role of management accountants, management planning and control, performance evaluation, capital investment decisions. Managers make use of accounting information in their planning, performance evaluation and control to make effective and efficient decision. We will help students complete the learning cycle from concept, to accounting decision, and to real- world application.

**Course Prerequisites:**

ACC 255 Principles of Accounting: Financial

**Learning Outcomes:**

By the end of the course, the student should be able to:

- A. Comprehend the concepts and techniques of managerial accounting;
- B. Understand the role of management accountants in an organization;
- C. Explain how management accounting is used in performance evaluation;
- D. Understand the types and applications of accounting information to management planning and decision- makings;
- E. Apply the theory and knowledge of managerial accounting learned in class to analyze and solve business issues in real life.

**Course Material:**

*Managerial Accounting*, Kurt Heisinger and Joe Hoyle, 2012, Saylor Foundation Publication.

**Evaluation:**

- Assignments [2\*15%]
- Mid-term Exam [30%]
- Final Exam [40%]

**Description of the Evaluation tasks:**

Assignment/ Essay/ ... : During the term, students will be required to finish several evaluation tasks within due date. All the tasks are linked with specific course topics/ outcomes and will adequately assess students' competence and learning outcomes. Students are encouraged to meet with instructor about these tasks at any point.

Mid- term/ Final Exams/ Quiz/ ... : There may be periodic quizzes given at the beginning of lecture sessions; the feedback from these quizzes will monitor the progress of the learners and help to set learning priorities. There will be mid- term exam/ final exam for the course. They are the basic criteria for the evaluation of students' learning outcomes and final grade.

**Grading Policy:**

Students are supposed to finish each online lecture. Prior to each class, students should finish the required readings. During the class time, students are encouraged to make use of all relevant online course resources and communicate with the instructor. Students' grades are accumulated based on the cumulative evaluations.

Students' letter grade will be assigned according to the following scale:

A+ 90- 100	A 85-89	A- 80-84
B+ 77-79	B 73-76	B- 70-72
C+ 67-69	C 63-66	C- 60-62
D+ 57-59	D 53-56	D- 50-52
F < 50		

### **Academic Integrity:**

Students must strictly adhere to the university's academic integrity rule; and all essays, exams and any other form of academic assignments must adhere to these rules. Any form of plagiarism, cheating, or misappropriation of materials will be considered a violation of academic integrity and will be punishable by the university.

### **Withdrawal from the Course( s):**

Students will be able to apply for a transfer or withdrawal within 3 days of the starting date of the course. If a withdrawal is applied for within 3 working days, the tuition fee will be fully refunded. After 3 days, the tuition fee will not be refunded. If a withdrawal is applied for in the first two weeks, it will be recorded as W ( Withdraw) on the course transcript. After this initial two-week period, the class will be recorded as F (Fail).

### **Tentative Schedule:**

1	Introduction to Managerial Accounting
2	Managers' Three Primary Responsibilities
3	The Role of Management Accountants
4	Accounting Information
5	<b>Assignment #1</b>
6	Accounting Information ( Cont.)
7	Management Planning

8	Management Control
9	Job Costing
10	Enterprise Resource Planning System
11	<b>Midterm Test</b>
12	Relevant Costs for Short- Term Decisions
13	Ways of Managers Making Decisions
14	Performance Evaluation
15	Performance Evaluation ( Cont. ) <b>Assignment #2</b>
16	Capital Investment Decisions
17	Two Methods of Presenting Operating Activities
18	Two Methods of Presenting Operating Activities (Cont.)
19	Uses of Environmental Management Accounting Information
20	Uses of Environmental Management Accounting Information (Cont.)
21	Future of Environmental Management Accounting
22	Future of Environmental Management Accounting (Cont.)
23	Future of Environmental Management Accounting (Cont.)
24	Final Exam Reviews
25	<b>Final Exam</b>