

Managerial Accounting

Course Name	Course type (credit/hours)	전선(3/3)			Course code	1078
	Target students Division/major/grade	/			Opening semester	2017 1ST SEMESTER
	Class time and classroom	화E(다309) 금E(다309)(다309)			English Grade	A(100%English)
Reference to this course	Prerequisite courses					
	Related basic courses					
	Recommended concurrent courses					
	Related advanced courses					
Instructor	Name (title/division)					
	Office Room Number		Office phone Number		e-mail	
	Office hours			Homepage address		
Teaching Assistant	Name (title/division)					
	Office Room Number		Office phone Number		e-mail	

1. Introduction

This class is designed to:

?give students an understanding and appreciation of the role of the management accountant in the organization.

?help students understand and apply the concepts and tools of management accounting to basic business problems.

?help students improve their critical thinking skills by providing practice in addressing both structured and unstructured problems

2. Course Objectives

This course introduces students to management accounting inclusive of cost accounting. Two broad aims of this course are 1) to develop an understanding of terms, concepts, and mechanics of cost accounting, and 2) to develop capabilities to use internal accounting data in managers' decision making and performance evaluation. In particular, upon completion of this course, students should be able to:

- ?understand the aim and scope of management accounting;
- ?understand cost terms and concepts and their uses;
- ?understand the relationship between cost, volume, and profit;
- ?understand various possible dimensions of product cost system;
actual vs. normal vs. standard, absorption vs. variable, job vs. process
- ?prepare operating budget and cash budget;
- ?analyze sales and production variances;
- ?understand the concepts of relevant costs and their uses in decision-making;
- ?understand ABC & FBC

3. Class types and activities

Course Policy

1.Class Sessions: Class sessions will include a review of study materials and some activities. To get the most from the class sessions, it is important that you come to class prepared. At a minimum, you should read the assigned chapter in the textbook. For all class sessions, I will make the lecture notes available on e-class, University homepage. However, they are not intended to be a substitute for the readings in the textbook. It is recommended to work through the summary problems for self-study to test your understanding of each chapter.

2.Attendance and Participation: Coming to the class everyday (and prepared) is very important. You will be rewarded by your class attendance and participation in class discussions and activities.

3.Mid-term and Final Exams: Both mid-term and final exams will be taken. Exam questions are to test your knowledge in applying the concepts you have learned in class. Calculators may be used during the examination but only if they are the “non-programmable” types. You must take the exam at the scheduled time. No make-up exams will be given except for reasons supported by proper documentation. Further information, such as the schedule, venue or questions types, will be announced later.

4.Course Schedule: The tentative course schedule is given in the last page of this course syllabus. Note that this course schedule is subject to change. Alternative times or activities will be arranged should they become necessary. Most contents covered in the textbook will be taught and tested in the final.

5.Course Homepage: Please check e-class regularly for class notes, practice problem solutions and announcements.

4. Teaching Method

☒ lecture

☒ discussion and debate

☒ team project(presentation and case studies)

☐ experiments(role-playing,etc)

☐ designing and production

☐ on-site learning(on-site training)

☐ others

5. Support Systems in Use

☒ e-class

☐ automatic recording system

☐ web-based assignment

☐ cyber lecture

☐ blended learning(combination of online and offline teaching)

☐ class behavior analyzing system

☐ others

6. Teaching Tools

☐ PBL(Problem Based Learning)

☐ CBL(Case Based Learning)

☐ TBL(Team Based Learning)

☐ others

7. Knowledge and ability required for taking this course

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8. Method of Evaluation

Evaluation Item	The Number of Times	Evaluation Proportion	Remarks
Attendance	14	10	
midterm exam	1	30	
final exam	1	30	
quiz			
presentation			
discussion	14	10	
homework	14	20	
etc			
study hours			

9. Textbook and supplementary material

Main/Sub	Title (Web-site)	Writer	Publisher	Publication year
	Cornerstones of Managerial Accounting 5th ed.	Mowen, & Heitger	South-Western Cengage Learning.	2014

10. Class system and Class shedule

Class sessions will include a review of study materials and some activities. To get the most from the class sessions, it is important that you come to class prepared. At a minimum, you should read the assigned chapter in the textbook.
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< Class Schedule >

* language : K-korean, E-English

Weeks	Topics	language	Instructor	Teaching Method	Evaluation Method	Matter to be prepared
1	Introduction of the course Ch.1 Introduction to Managerial Accounting	E	TIMBATE LUKAS BEYASHE			
2	Ch.2 Basic Managerial Accounting Concepts	E	TIMBATE LUKAS BEYASHE			
3	Ch.3 Cost Behavior	E	TIMBATE LUKAS BEYASHE			
4	Ch.4 Cost-Volume-Profit Analysis	E	TIMBATE LUKAS BEYASHE			
5	Ch.5 Job-Order Costing	E	TIMBATE LUKAS BEYASHE			
6	Ch. 6 Process Costing	E	TIMBATE LUKAS BEYASHE			
7	Ch. 6 Process Costing	E	TIMBATE LUKAS BEYASHE			
8	Mid-Term Exam will cover Chapters 1-6	E	TIMBATE LUKAS BEYASHE			
9	Ch.7 Activity-Based Costing and Management	E	TIMBATE LUKAS BEYASHE			
10	ABC Case	E	TIMBATE LUKAS BEYASHE			
11	Ch.8 Absorption and Variable Costing	E	TIMBATE LUKAS BEYASHE			
12	Ch.9 Profit Planning	E	TIMBATE LUKAS BEYASHE			
13	Ch.10 Standard Costing	E	TIMBATE LUKAS BEYASHE			
14	Ch.11 Flexible Budgets and Overhead Analysis	E	TIMBATE LUKAS BEYASHE			

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Weeks	Topics	language	Instructor	Teaching Method	Evaluation Method	Matter to be prepared
15	Ch.13 Short-Run Decision Making: Relevant Costing	E	TIMBATE LUKAS BEYASHE			
16	Final Exam will cover Chapter 7-13, except Chapter 12.	E	TIMBATE LUKAS BEYASHE			

11. Other items of notification

General Tips

- 1.For a successful pass of this course, it is crucial for you to do practice problems regularly with your own hands. You will find that just reading textbooks and solutions will not be good enough to prepare for exams.
- 2.If you have trouble in understanding course materials, please take advantage of my office hours. I am also available by making appointments.
- 3.I always appreciate your suggestions, comments and even complaints to improve the quality of the class. Constructive suggestions/comments/complaints during my office hours will be rewarded with good class participation points.
- 4.Students should bring a calculator for every class and exam