

# ACCT 220 MANAGERIAL ACCOUNTING FALL 2024



## **Course Information**

Day, Time & Location:  
Tuesday 6:00 PM ~ 8:50 PM  
Bell Tower # 2582  
Prerequisite(s): ACCT 210

Office: MVS Hall 1165  
TUE 4:50 PM ~ 5:50 PM.  
By appointment via Zoom

### **Instructor:**

Austin Yang  
MBA/ CPA/ SPHR  
CFO & Treasurer- Port of Hueneme

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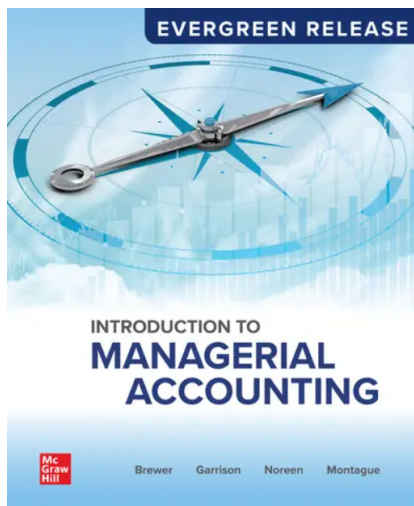
🌐: [linkedin.com/in/austin-yang-4b218615a](https://www.linkedin.com/in/austin-yang-4b218615a)

## **Class Learning Goals & Objectives**

- 1. Understanding Cost Concepts:** Learn the different types of costs (fixed, variable, direct, indirect) and how they impact business decisions.
- 2. Budgeting:** Gain skills in preparing and managing budgets, including sales, production, and cash budgets.
- 3. Cost- Volume-Profit Analysis:** Understand how to analyze the relationship between costs, volume, and profit to make informed business decisions
- 4. Performance Measurement:** Learn how to use financial and non-financial measures to evaluate the performance of departments, products, and individuals within an organization.
- 5. Decision Making:** Develop the ability to use accounting information to make short-term and long-term business decisions, such as pricing, product mix, and capital investment.

**Class Goals & Objectives (Cont)**

- 6. Cost Allocation:** Understand methods for allocating costs to products, services, and departments to ensure accurate cost reporting and control.
- 7. Activity-Based Costing (ABC):** Learn the principles and application of activity-based costing for more precise cost management.
- 8. Variance Analysis:** Gain skills in analyzing variances between actual and budgeted performance to identify areas for improvement.
- 9. Financial Statement Analysis:** Develop the ability to analyze financial statements for internal decision-making purposes.
- 10. Ethical Considerations:** Understand the ethical considerations and professional standards in managerial accounting

**Course materials**

Introduction to Managerial Accounting:  
2024 Release. By Eric Noreen, Ray  
Garrison, Norma Montague and Peter  
Brewer  
ISBN-13: 9781266540851  
ISBN-10: 1266540857

You don't need to buy connect version  
which will cost you a lot more.

**Exams**

There will be three exams. The exams are given on Canvas. You will have two hours for each exam. The university's policy against academic dishonesty shall be carefully followed in this class with relation to exams and all other forms of classwork. No makeup exams will be provided. You must arrange to take an exam before the scheduled date with the instructor if you can't take it on the scheduled day.

**Chapter Homework Quiz**

There will be nine, chapter review quizzes that cover the material learned in the class. There is no limit on the number of attempts. For the due dates of the quizzes, please see the class schedule at the end of this syllabus. The quizzes will account for 22% of the total score for this class

**Participation**

Your participation will be evaluated based on your willingness to be present and relevant, rather than merely taking a seat.

**Attendance**

Attendance to this class is essential and required. You will drop one letter grade after your third absence, and so on. You are required to log in at the end of class for the class credit for the day.

**Summary of Grading**

1st Exam	250
2nd Exam	250
3rd Exam	250
Chapter reading assignments	200
Participation & Attendance	50

**Grading Scale (%)**

A+= 97-100
A = 93-96
A-= 92-90
B+= 86-89
B = 83-85
B- = 82-80
C+= 79-76
C = 75-73
C-= 72-70
F =69 & BELOW

**Academic Dishonesty**

Academic dishonesty includes such things as cheating, inventing false information or citations, plagiarism and helping someone else commit an act of academic dishonesty. It usually involves an attempt by a student to show possession of a level of knowledge or skills that he/she does not possess. Any assignment or exam will receive an automatic grade of “F” if academic dishonesty is involved. A second incidence of academic dishonesty in a course may be cause for a grade of “F” to be awarded as the final course grade.

**Reasonable Accommodation**

CSUCI encourages persons with disabilities to participate in its program and activities. Students with disabilities needing accommodation should make requests to the Disability Resource Programs, at the Educational Access Center, Bell Tower Room 1541 (805-437-8529, accommodations@csuci.edu).

All requests for accommodations require appropriate advance notice to avoid a delay in services.

**Subject to Change**

Any information in this syllabus that isn't mandated by the university may be changed by the instructor with advance notice.



## Class Schedule

<i>Wk#</i>	<i>Date</i>	<i>Course Action</i>	<i>Homework</i>
1. 8/26~8/30	8/27/24	Course Introducton. Recap of Financial Accounting	
2. 9/2~9/6	9/3/24	CH1. Managerial Accounting & Cost Concepts	CH1 Assgnment
3. 9/9~9/13	9/10/24	CH2. Job-Order Costing: Calculating Unit Product Cost	CH2 Assgnment
4. 9/16~9/20	9/17/24	CH4. Activity-Based Costing	CH4 Assgnment
5. 9/23~9/27	9/24/24	<b>TEST #1 (CH 1, 2 &amp; 4) -Canvas</b>	
6. 9/30~10/4	10/1/24	CH6. Cost-Volume-Profit Relationships	
7. 10/7~10/11	10/8/24	CH6. Cost-Volume-Profit Relationships	CH6 Assgnment
<b>8. 10/14~10/18</b>	<b>10/15/24</b>	<b>No Class</b>	
9. 10/21~10/25	10/22/24	CH8. Master Budgeting	CH8 Assgnment
10. 10/28~11/1	10/29/24	CH10. Responsibility Accounting System	CH10 Assgnment
11. 11/4~11/8	11/5/24	<b>TEST #3 Final (CH6, 8, &amp; 10)-canvas</b>	
12. 11/11~11/15	11/12/24	CH11. Difference Analysis	CH11 Assgnment
13. 11/18~11/22	11/19/24	CH12. Capital Budgeting Decisions	CH12 Assgnment
<b>14. 11/25~11/29</b>	<b>11/26/24</b>	<b>Thanksgiving Week -No Class</b>	
15. 12/2~12/6	12/3/24	CH14 Financial Statement Analysis	CH14 Assgnment
16. 12/9~12/13	12/10/24	<b>TEST #3 Final (CH11, 12 &amp; 14)-canvas</b>	

