

| ACCT 300-Section 2 (Applied Managerial Accounting) By Prof. Sydney Kim, Ph.D. | |
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| Office | MVS 1166 |
| E-mail | sydney.kim@csuci.edu |
| In-Person Office Hours | Tuesdays/Thursdays 12pm-1pm at MVS 1166 Other times available by appointment |
| Online Office Hours | Tuesday 5pm-6pm on Zoom Link: https://csuci.zoom.us/j/85838749531 (Password: 344356) |
| Web Page | https://cilearn.csuci.edu/courses/29738 |
| Class meetings | Tuesdays/Thursdays 1:30pm – 2:45pm at Smith Decision Center 1908 |

COURSE DESCRIPTION

- *Hours:* Three hours lecture per week
- *Prerequisite(s):*
 - For Business majors: [BUS 309/ECON 309](#) and [BUS 310](#) and [MGT 326](#) with grades of C- or better and Junior Standing
 - For all other majors: [ACCT 220](#) and Junior Standing
- *Description:*
Presents and analyzes the principles, methods, procedures, and applications for managerial accounting. Topics include understanding the business environment, cost concepts and classifications, job-order costing, process costing, cost behavior and relationships to volume and profits, variable costing, activity based costing, profit planning, standard costs, relevant costs, capital budgeting decisions, cash flows, economic value added, and financial statement analysis.
- *Graded:* Letter Grade

The key to achieving the learning objectives of ACCT 300 is preparation before class. Each class session assumes that you have completed the preparation, which could take the form of reading textbook chapters, completing homework assignments and online quizzes, or finishing group case reports and getting ready for in-class presentations. How much you learn from the class greatly depends on your pre-class preparation. Before each class, you should know the main ideas we will be discussing that day, and have questions ready on material you find difficult.

STUDENT LEARNING OUTCOMES

The objectives of this course are to help you grasp the fundamental principles of accounting and develop the skills to apply these principles to solve real-world problems in managerial accounting. We will study the existing standards, evaluate the resulting disclosures, and explore the challenges faced in these reporting areas.

Upon completing this course you should be able to:

1. Analyze and produce written reports concerning accounting and financial information.
2. Identify, conceptualize, and develop solutions for complex accounting issues
3. Commensurate logical, reasoned business information to support conclusions about management decisions and business ethics through discussion, writing and oral presentations
4. Aligns with Program Learning Goals for: (1) critical thinking, (2) oral communication, (3) written communication, (4) conduct (ethics), (5) competencies in discipline, (6) collaboration

COURSE RESOURCES

1. **TEXTBOOK:**

Horngrén's Cost Accounting, Spiceland - A Managerial Emphasis, Datar and Rajan, Pearson 17th edition.

2. **COURSE WEB PAGE:** <https://cilearn.csuci.edu/courses/29738>

The course web page includes teaching notes, additional readings, assignments, grades, and other course materials, updated as the semester progresses. You should check the web site daily, as you will be held responsible for any information posted that affects any component of your grade.

COURSE GRADING

| Assignments and Exams | Number | Points per Assignment | Total Points | Percentage |
|--|--------|-----------------------|--------------|------------|
| Assignments | 5 | 20 | 100 | 10% |
| Mid-Term Exam | 1 | 200 | 200 | 20% |
| Final Exam | 1 | 300 | 300 | 30% |
| Real Life Company Project Presentation | 1 | 150 | 150 | 15% |
| Real Life Company Project Report | 1 | 150 | 150 | 15% |
| Peer Evaluation of Group Participation | 1 | 50 | 50 | 5% |
| Participation and Attendance | | 50 | 50 | 5% |
| Total Available Points | | | 1000 | 100% |

1. **Individual Assignments (10%)**

Assignments are due by **11:59pm** on the specified due dates. The goal of the individual assignments is to ensure your understanding of existing standards and to provide opportunities to refine your technical accounting and data analytics skills. Assignments are for practice purposes and feedback will be given after the due date.

2. **Midterm Exams (20%)**

One midterm exam will be given in class. The exams are closed-book and closed-note.

3. **Final Exam (30%)**

The *comprehensive* final exam will be given at the scheduled time during the final exam week. The exam is closed-book and closed-note.

4. **Group Project (30% in Total – 15% for Group Presentation, 15% for Group Report)**

You will complete one group project in this class.

The group project will involve identifying a real-life company issue related to a managerial or cost accounting topic. Your team will research the issue, analyze relevant data, and provide insights into the underlying corporate challenges. The project will culminate in your team presenting findings and recommendations that could help the company improve its situation. This will require applying the accounting concepts and analytical skills you've learned in the course to propose actionable solutions for the identified problem.

Your grade will be based on report content (15 points for one report) and presentation quality (15 points for one presentation). For content grading, one group member should submit the report electronically before the submission deadline.

5. Peer Evaluation of Group Participation (5%)

As students, you may spend a lot of time studying alone; you will spend much of your professional career working in teams. It is critical you learn to be a positive and responsible force to a team. Group assignments account for a significant portion of the total points in this class. To help evaluate each individual's contribution to his/her team, you will be asked to complete a peer evaluation form at the end of the semester. The criteria your peers will use to evaluate you is as follows:

- Outstanding Contributor A±: This person is thoroughly prepared for our group work. Ideas offered are usually substantive, provide good insights and sometimes also provide direction for our group. If this person were not a member of our group, the quality of our work would be diminished significantly.
- Good Contributor B±: This person is generally well prepared for our group work. Ideas offered are usually substantive, generally provide useful insights, and occasionally offer a new direction for our group to consider. If this person were not a member of our group, the quality of our work would be diminished.
- Marginal Contributor C±: This person's preparation for our group work is minimal. Ideas offered are occasionally substantive, but seldom provide clear insights or offer new directions for our group to consider. If this person were not a member of our group, the quality of our work would be diminished only slightly if at all.
- Non-participant (D): This person has attended our group meetings but has contributed little or nothing to date. If this person were not a member of our group, the quality of our work would be unchanged.
- Disruptive Contributor (F): This person's preparation for our group work is inadequate. Ideas offered are rarely substantive; provide few, if any, insights; and never offer a constructive direction for our group to consider. Contributions are generally obscure, confused, and indicate a lack of familiarity with the facts of the case under discussion. If this person were not a member of our group, valuable time would be saved.

To ensure confidentiality of peer evaluations you will not be allowed to review the peer evaluation forms provided by your group member(s).

6. Participation and Attendance (5%)

Participation and attendance will be considered in the evaluation to help develop your professionalism and work ethics. Regular attendance and active participation are essential skills in the professional world, reflecting your commitment, responsibility, and ability to collaborate effectively with others. By incorporating these aspects into your evaluation, I aim to encourage the habits of punctuality, engagement, and accountability, which are crucial for your success both in this course and in your future career.

| Grade | Total Percentage |
|--------------|-------------------------|
| A | 93-100 |
| A- | 90-92.9 |
| B+ | 86-89.9 |
| B | 83-85.9 |
| B- | 80-82.9 |
| C+ | 76-79.9 |
| C | 73-75.9 |
| C- | 70-72.9 |
| D+ | 66-69.9 |
| D | 63-65.9 |
| D- | 60-62.9 |
| F | Under 60 |

IMPORTANT NOTE

If a student misses an exam, they will receive a score of 0 unless prior permission is obtained from the instructor, which will only be granted in the case of documented emergencies by CSUCI.

STUDENT GROUPS

Student groups of no more than three people will be formed at the beginning of the semester and are assigned for the entire semester. To form groups, you may choose one other person in your section to team up with by filling out the partner selection sheet and submit it to me by the deadline in the class schedule. If you do not wish to choose a partner, I will assign you to a group.

Groups will complete the group cases together. You will have the opportunity to evaluate the performance and contribution of each group member using a confidential peer evaluation form.

ADDITIONAL ASSIGNMENT DETAILS

When will assignments be posted?

All assignments will be posted about one week prior to their due date. Additional details will be provided during class.

What if I miss class when an assignment is due?

All of the individual assignments require online submissions. In order to ensure on-time submission, I strongly encourage you to submit the assignments several hours in advance. Late submissions will receive 0 points.

GRADING DISPUTES

While we make every effort to grade all of your work accurately, grading errors can occur. If you believe there is an error, you may request a re-grade of the assignment. Be aware, however, that grading errors can occur in both directions - errors can make grades too high as well as too low. Therefore, if you request a re-grade, *your entire assignment or exam will be re-graded*, and *all* grading errors will be corrected. By requesting a re-grade, you accept the possibility that your grade may go *either up or down*.

To request a re-grade, you must submit a *written* request to me *within one week from the class period in which the assignment was first returned* to students. The request must be accompanied by the graded original and must state the area of dispute, your recommendation for change in grade, and an explanation or justification for your recommendation.

GETTING HELP OR CLARIFICATION OF INFORMATION

To succeed in this course, you will need to invest a great deal of time and effort. If at any time you feel you are investing the required time and effort but are not learning the material or improving your skills, I encourage you to contact me.

DISCLOSURES

- **Academic Integrity** – This class will adhere to the CSUCI policy on academic dishonesty including plagiarizing, cheating and other acts of academic dishonesty.
- **Disabilities** – CSUCI is committed to equal educational opportunities for qualified students with disabilities. Contact the Disability Accommodation & Support Services (DASS) at 805-437-3331 or accommodations@csuci.edu.
- **Campus Tutoring Services** – The Learning Resource Center (LRC) offers free one-on-one peer tutoring for all MVS School undergraduate courses. The LRC tutors will help students with study skills, fundamental concepts, comprehension, homework, test preparation, and much more. The Peer Tutor Schedule is available via the [LRC webpage](#).
- **Writing & Multiliteracy Center** – The Writing & Multiliteracy Center (WMC) provides all CSUCI students with free support services and programs that help them address the 21st Century challenges of creativity thinking about and composing in written, oral, visual, and digital forms of communication. Peer consultants help students at any stage of the composition process via one-to-one or group consultations, online consultations, and workshops. Students can make an appointment to work with a consultant or learn more by visiting the [WMC webpage](#).
- **Counseling and Psychology Services (CAPS)** – CAPS is please to provide a wide range of services to assist students in achieving their academic and personal goals. Services include confidential short-term counseling, crisis intervention, psychiatric consultation, and 24/7 phone and text support. CAPS is located in Bell Tower East, 1867, and can be reached at 805-437-2088 (select option 2 on voicemail for 24/7 crisis support); students can also email CAPS at caps@csuci.edu or visit the CAPS [website](#).
- **Emergency Intervention and Basic Needs** – If you or someone you know is experiencing unforeseen or catastrophic financial issues, skipping meals, or experiencing homelessness/housing insecurity (e.g., sleeping in a car, couch surfing, staying with friends), please know that you are not alone. There are resources on campus that may assist you during this time. The Dolphin Pantry is currently located in Arroyo Hall and offers free food, toiletries, and basic necessities for current CI students. For additional assistance, please contact the Dean of Students Office at (805) 437-8512 or visit Bell Tower 2565. Please visit the website for the most up to date information on the [Basic Needs Program](#).
- **Title IX and Inclusion** – Title IX & Inclusion manages the University's equal opportunity compliance, including the areas of affirmative action and Title IX. Title IX & Inclusion also oversees the campus' response to the University's nondiscrimination policies. CSUCI prohibits

discrimination and harassment of any kind on the basis of a protected status (i.e., age, disability, gender, genetic information, gender identity, gender expression, marital status, medical condition, nationality, race or ethnicity, religion or religious creed, sexual orientation, and Veteran or Military Status). This prohibition on harassment includes sexual harassment, as well as sexual misconduct, dating, and domestic violence, and stalking. For more information regarding CSUCI's commitment to diversity and inclusion or to report a potential violation, please contact Title IX & Inclusion at 805.437.2077 or visit the [Title IX webpage](#).

TENTATIVE CLASS SCHEDULE

Changes in class content and/or scheduling may be made as the course progresses if necessary, and will be announced in class. You are responsible for keeping informed of any such announcements.

| | Date | Topic | Class Content | Homework, Excel Assignments, Quizzes and Projects | Study Materials |
|----|-------------|---|--|--|------------------------|
| 1 | 8/27, Tue | Introduction | | | |
| 2 | 8/29, Thu | Financial Accounting Reporting | Understanding the Role of Accountants and the Essence of Accounting Principles | | |
| 3 | 9/3, Tue | Financial Statement Analysis | | | Ch. 1 |
| 4 | 9/5, Thu | Managerial Accounting and Control | | | Ch. 1 & Ch. 2 |
| 5 | 9/10, Tue | Cost Classification and Analysis | | | Ch. 1 & Ch. 2 |
| 6 | 9/12, Thu | CVP Analysis | | Group Selection Sheet Due | Ch. 3 |
| 7 | 9/17, Tue | Break-Even Analysis | | | Ch. 3 |
| 8 | 9/19, Thu | Product/Service Costing: Job Order Costing | | | Ch. 4 |
| 9 | 9/24, Tue | Product/Service Costing: Processing Costing | | | Ch. 4 |
| 10 | 9/26, Thu | In-Class Exercises for Mid-Term Exam | Practice Sets | | |
| 11 | 10/1, Tue | Mid-Term Exam | | | |
| 12 | 10/3, Thu | Review on Mid-Term Exam & Discussion on Group Project | Review | | |
| 13 | 10/8, Tue | Product/Service Costing: Activity Based Costing (ABC) | | | Ch. 5 |
| 14 | 10/10, Thu | Product/Service Costing: Activity Based Costing (ABC) | | | Ch. 5 |
| 15 | 10/15, Tue | Profit Planning & Budgeting | | | Ch. 6 |
| 16 | 10/17, Thu | Profit Planning & Budgeting | | Group Project Proposal Due | Ch. 6 |
| 17 | 10/22, Tue | Profit Planning & Budgeting | | | Ch. 6 |

| | Date | Topic | Class Content | Homework, Excel Assignments, Quizzes and Projects | Study Materials |
|----|-------------|--|----------------------|--|------------------------|
| 18 | 10/24, Thu | Standard Costing & Variance Analysis | | | Ch. 7 & Ch. 8 |
| 19 | 10/29, Tue | Standard Costing & Variance Analysis | | | Ch. 7 & Ch. 8 |
| 20 | 10/31, Thu | Standard Costing & Variance Analysis | | | Ch. 7 & Ch. 8 |
| 21 | 11/5, Tue | Performance Management Systems: KPIs and Balance Scorecard | | | Ch. 20 |
| 22 | 11/7, Thu | Performance Management Systems: KPIs and Balance Scorecard | | | Ch. 20 |
| 24 | 11/12, Tue | Performance Management Systems: KPIs and Balance Scorecard | | | Ch. 20 |
| 25 | 11/14, Thu | Review & Discussion on Group Project | | | |
| 26 | 11/19, Tue | Review & Discussion on Group Project | | | |
| 27 | 11/21, Thu | Group Project Presentations | | Group Presentations | |
| 28 | 11/26, Tue | TBD | | | |
| 29 | 11/28, Thu | Thanksgiving Recess | | | |
| 30 | 12/3, Tue | In-Class Exercises for Final Exam | Practice Sets | | |
| 31 | 12/5, Thu | In-Class Exercises for Final Exam | Practice Sets | Group Project Reports Due | |
| 32 | 12/10, Tue | 10:30AM – 12:30PM Final Exam | | | |