

# ACCT 220 MANAGERIAL ACCOUNTING SPRING 2025



## **Course Information**

Day, Time & Location:  
Thursday 6:00 PM ~ 8:50 PM  
Broome Library # 2330  
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/CAO & Treasurer- Port of Hueneme

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## **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)**

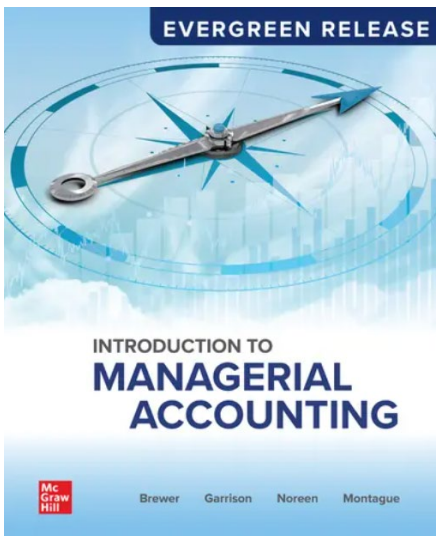
**6. Cost Allocation:** Understand methods for allocating costs to products, services, and departments to ensure accurate cost reporting and control.

**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 **TEN, 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 18% 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. Participation will account for 4% of the total score for this class

**Attendance**

Attendance to this class is essential and required. **You will drop one letter grade after your third absence, and so on.**

Two instances of tardiness will be equivalent to one absence. Attendance will contribute 4% to the total grade for this class.

### Summary of Grading

Assignment	Point	%
Test 1	200	17%
Test 2	200	17%
Test 3	250	22%
Quiz (10 * 20 Pts)	200	17%
10K Assignment	80	7%
Disucssson	60	5%
Excel Learning	60	5%
Paticipation	50	4%
Attendance	50	4%
Total	1,150	100%

### Grading Scale (%)

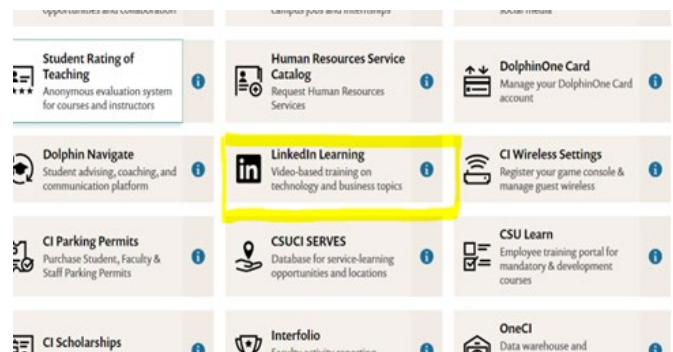
Grade	%
A+	97-100
A	93-96
A-	92-90
B+	86-89
B	83-85
B-	82-80
C+	79-76
C	75-73
C-	72-70
D	69-60
F	59 and below

### Microsoft Excel – LinkedIn Assignment

Excel is one of the most used spreadsheet programs. Therefore, having a basic understanding of Excel's features will be helpful. Don't worry if you aren't totally comfortable with the application; You may improve your Excel skills by completing the LinkedIn assignment. There will be no additional cost for this assignment. Access LinkedIn Learning at no charge by selecting the LinkedIn Learning option within myCI, as demonstrated in the image to the right.

### Microsoft Excel – LinkedIn Assignment (Continued)

Access LinkedIn Learning **at no charge** by selecting the LinkedIn Learning option within myCI, as demonstrated in the image in below. Microsoft Office Suite is available and is free with sign up at Microsoft for students at <https://www.microsoft.com/en-us/education/products/office>



### 10-K Review Assignment

- Choose a publicly traded company you are genuinely interested in.
- Download its most recent 10-K filing from the **SEC's EDGAR database** (<https://www.sec.gov/edgar/searchedgar/companysearch.html>).
- Write a three-page paper summarizing your insights and reflections based on the review  
Include:
  - Introduction: Why did you choose this company?
  - What did you learn about the company's business model and financial health?
  - Connection to Class Concepts: Relate your analysis to topics covered in class, such as financial ratios, risk management, or strategic decision-making.

**Discussion Board**

There will be **THREE** graded discussions about accounting/finance related issues during the course of the semester. You are required to post your own discussion, and at least two responses to your classmate's post during the week. **Discussion posts are graded for length, quality and timelines.** Points will be deducted for late submissions based on the degree of lateness.

**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 Quiz</i>	<i>Discussion</i>
1	1/23/25	Course Introducton. Recap of Financial Accounting		
2	1/30/25	CH14 Financial Statement Analysis	CH14	
3	2/6/25	CH13 Statement of Cash Flow	CH13	D #1
4	2/13/25	<b>Linkedin Learning- Excel Assignment- NO CLASS</b>		
5	2/20/25	CH12. Capital Budgeting Decisions	CH12	
6	2/27/25	<b>TEST #1 (CH 14, 13, 12) -Canvas</b>		
7	3/6/25	CH1. Managerial Accounting & Cost Concepts	CH1	
8	3/13/25	CH2. Job-Order Costing: Calculating Unit Product Cost	CH2	D #2
9	3/20/25	<b>No Class- Spring Recess</b>		
10	3/27/25	CH4. Activity-Based Costing	CH4	
11	4/3/25	<b>TEST #2 (CH1, 2, &amp; 4)-canvas</b>		
12	4/10/25	CH6. Cost-Volume-Profit Relationships	CH6	
13	4/17/25	CH8. Master Budgeting	CH8	D #3
14	4/24/25	CH10. Responsibility Accounting System	CH10	
15	5/1/25	<b>10K assignment -NO CLASS</b>		
16	5/8/25	CH11. Difference Analysis	CH11	
17	5/15/25	<b>TEST #3 Final (CH6, 8, 10 &amp; 11)-canvas</b>		

