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**JOHN CABOT UNIVERSITY**

COURSE CODE: "ACCT 202-1"  
COURSE NAME: "Managerial Accounting"  
SEMESTER & YEAR: Fall 2023

**SYLLABUS**

**INSTRUCTOR:** Josephine Luzon  
**EMAIL:** jluzon@johncabot.edu  
**HOURS:** MW 6:00 PM 7:15 PM  
**TOTAL NO. OF CONTACT HOURS:** 45  
**CREDITS:** 3  
**PREREQUISITES:** Pre-requisite: ACCT 201  
**OFFICE HOURS:**

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**COURSE DESCRIPTION:**

This course focuses on the role of accounting in the management process and where accounting can provide critical support to management decision making. Cost-volume relations are introduced, along with identification of costs relevant to management decisions. Process costing and job costing systems, the development of a master plan, preparation of flexible budgets and responsibility accounting are covered, and the influences of quantitative techniques on managerial accounting are introduced.

**SUMMARY OF COURSE CONTENT:**

FIN 202 (Managerial Accounting) is a continuation of FIN 201 (Financial Accounting). The course introduces the student to the uses of accounting information managing an organization. The primary objective of this course is to teach students concepts, principles, and processes applicable to the collection and reporting of data useful for planning, controlling and decision-making. Management's purpose is to create and maintain value. Accounting systems support value creating activities by providing decision relevant information and motivating management to exercise good judgment. During the course, how accounting information supports and enhances management's decision making process will be explored. The emphasis will be on the big picture; management exists to create value for customers, owners, and employees.

The course emphasizes managerial accounting concepts: study of cost behavior, budgeting, cost-volume-profit analysis, manufacturing cost accounting, variance analysis and cost control.

**LEARNING OUTCOMES:**

Students having successfully completed the course should be able to:

- Prepare and interpret simple financial statements (income statement, balance sheet and statement of cash flows)
- Distinguish financial accounting from managerial accounting
- Identify trends in the business environment and use cost-benefit analysis to make business decisions
- Identify ethical issues in managerial accounting decisions
- Distinguish between job costing and process costing and use each method as appropriate to determine cost of goods sold
- Use cost-volume-profit analysis to compute breakeven points and to perform sensitivity analyses
- Prepare operating and financial budgets and use sensitivity analysis in budgeting
- Prepare a flexible budget and use it to show why actual results differ from the static budget
- Use activity-based management (ABM) to make business decisions

**ASSESSMENT CRITERIA:**

Number of points	Grade
100 - 94	A
93 - 90	A-
89 - 87	B+
86 - 84	B
83 - 80	B-
79 - 75	C+
74 - 70	C
69 - 65	C-
64 - 60	D+
59 - 55	D
54 - 50	D-
Below 50	F

**TEXTBOOK:**

Book Title	Author	Publisher	ISBN number	Library Call Number	Comments	Format	Local Bookstore	Online Purchase
Financial and Managerial Accounting 19th ed International edition. Paperback	Williams, Bettner & Carcello	McGraw Hill	ISBN-13: 978-1260247937 ; ISBN-10: 1260247937			Hard Copy		

**REQUIRED RESERVED READING:**

NONE

**RECOMMENDED RESERVED READING:**

NONE

**GRADING POLICY**

**-ASSESSMENT METHODS:**

Assignment	Guidelines	Weight
Exam no. 1		25%
Exam no. 2		25%
Final Exam		25%
Group Project		10%
Class Participation		10%
Attendance		5%

**-ASSESSMENT CRITERIA:**

**A**Work of this quality directly addresses the question or problem raised and provides a coherent argument displaying an extensive knowledge of relevant information or content. This type of work demonstrates the ability to critically evaluate concepts and theory and has an element of novelty and originality. There is clear evidence of a significant amount of reading beyond that required for the course.

**B**This is highly competent level of performance and directly addresses the question or problem raised. There is a demonstration of some ability to critically evaluate theory and concepts and relate them to practice. Discussions reflect the student's own arguments and are not simply a repetition of standard lecture and reference material. The work does not suffer from any major errors or omissions and provides evidence of reading beyond the required assignments.

**C**This is an acceptable level of performance and provides answers that are clear but limited, reflecting the information offered in the lectures and reference readings.

**D**This level of performances demonstrates that the student lacks a coherent grasp of the material. Important information is omitted and irrelevant points included. In effect, the student has barely done enough to persuade the instructor that s/he should not fail.

**F**This work fails to show any knowledge or understanding of the issues raised in the question. Most of the material in the answer is irrelevant.

**-ATTENDANCE REQUIREMENTS:**

The University's attendance policy is described in the catalogue. Persistent absence or tardiness usually precludes satisfactory performance in the course, and jeopardizes that part of the grade which is based on class participation. Students are expected to arrive at class on time; students are responsible for all material covered by the syllabus and/or discussed in class, whether or not they are actually present in class. Attendance is 5% of total grade.

If you miss more than 3 classes (excused and unexcused), you will lose half a grade for every class missed after the 3rd missed class. For example, if you have a final grade of B and missed 5 classes, your final grade will be downgraded to B-; if you miss 7 classes, your final grade will be downgraded to C+. The course eliminates the excused absence concept.

**ACADEMIC**

**HONESTY**

As stated in the university catalog, any student who commits an act of academic dishonesty will receive a failing grade on the work in which the dishonesty occurred. In addition, acts of academic dishonesty, irrespective of the weight of the assignment, may result in the student receiving a failing grade in the course. Instances of academic dishonesty will be reported to the Dean of Academic Affairs. A student who is reported twice for academic dishonesty is subject to summary dismissal from the University. In such a case, the Academic Council will then make a recommendation to the President, who will make the final decision.

**STUDENTS WITH LEARNING OR OTHER DISABILITIES**  
 John Cabot University does not discriminate on the basis of disability or handicap. Students with approved accommodations must inform their professors at the beginning of the term. Please see the website for the complete policy.

SCHEDULE

FIN 202

Date	Chapter	Topic
		Introduction
		Review of Financial Accounting
	15	Global Business and Accounting
	16	Management Accounting: A Business Partner
	17	Job Order Cost Systems and Overhead Allocations
	18	Process Costing
	19	Costing and the Value Chain
	20	Cost Volume Profit Analysis
	21	Incremental Analysis
	22	Responsibility Accounting and Transfer Pricing
	23	Operational Budgeting
	24	Standard Cost System
	25	Rewarding Business Performance
	26	Capital Budgeting

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NOTE: Changes to the schedule may occur as the semester progresses.

Contact: [j.luzon@cgiar.org](mailto:j.luzon@cgiar.org)