

**WILLIAM PATERSON UNIVERSITY
COLLEGE OF BUSINESS
DEPARTMENT OF ACCOUNTING AND LAW
COURSE SYLLABUS
MANAGERIAL ACCOUNTING
WINTER 2022
ONLINE CLASS**

- A. Course Number and Title:** Acct.2120-80 Managerial Accounting
- B.** Department of Accounting and Law
- C. Course Credits and Type:** This is a three credit class that is being offered over the three week period January 3, 2022-January 21, 2022
- D. Course Audience and Pre-requisites:** This course is required by all business and accounting majors. The pre requisite is Acct 2110 (Financial Accounting).
- E. Course Description:** This course is an introduction to Managerial Accounting and is designed primarily for undergraduate business administration and accounting majors. It will stress techniques and procedures that will be most important to managers.
- F. Course Objectives:** 1) understand that managers and accountants must know what information is needed. 2) understand what techniques are available to provide that information. 3) understand what details are needed to perform the techniques. 4) understand the benefits and limitations of the information provided by the various techniques in response to the managers needs.
- G. Evaluation of Students:**
- | | |
|-------------|-----|
| Assignments | 25% |
| Exams | 75% |

There will be three exams each week. Each the exam will cover three chapters, and each exam representing 25% of the final grade.

- H. Grading** All grades will be administered according to the following standard:

<u>Numerical Score</u>	<u>Letter Grade</u>
92-100	A
89- 91	A-
86- 88	B+
82- 85	B
79- 81	B-

76- 78	C+
72- 75	C
69- 71	C-
64- 68	D+
59- 63	D
58 or below	F

I. Textbook:

Weygandt, Kieso and Kimmel Managerial Accounting 8th Edition
Wiley Plus is also required

J. Contact: Professor Martin Rudnick (This semester email only)

If you need to talk to me, please email your phone number and when you want me to call. I will call however my number will be blocked so please answer the call.

Email: rudnickm@wpunj.edu

K. Teaching Methods;

Each class will be devoted to a lecture of the material in the textbook. Initially the content of each chapter will be reviewed in detail by the professor using Power Point lectures. I will be download the lectures to Blackboard. Then the assignments for each chapter will be listed on Wiley Plus.

L. Cheating Policy:

Anyone caught cheating on an exam or assignment will be given a F for the semester in this class. Additionally the student's name will be sent to the Chair of the Department of Accounting and Law and the Dean of the College of Business. This is the standard cheating policy for the College of Business.

M. Attendance Policy:

Because this is an online class there is no attendance policy. Students must log on the Blackboard and Wiley Plus to be able to successfully complete the class. If you have any individual problems please contact me. I will be checking Blackboard to see if you have been logging on to download the lectures.

N. Make-up Policy: I will give the class one exam each week. If you are unable to take an exam you need to contact me.

O. Homework: Homework assignments will be listed on Wiley Plus. You will have one week to complete the assignments for each chapter. If you are unable to complete the assignments in the one-week period due to a personal problem, please contact me. The homework counts for 25% of your final grade therefore, it is important that you complete the assignment. This is stressful time due to the Covid and I want to work with you if there are any problems that arise.

- P. Exams:** There will be three exams each counting 25% of the final grade. The exams will be on Wiley Plus. There will be a three-day window on each exam. Each exam will have a time limit. Once you start an exam, you must complete it within the time allowed. For example if the time limit is three hours and you start the exam at 1:00pm, the exam must be completed by 4:00pm the same day. After 4:00pm, you will be unable to access the exam.

TOPICAL OUTLINE OF COURSE CONTENT

January 3-8

Introduction to Managerial Accounting

January 3-7

Managerial Accounting

Read Chapter 1 in textbook and Download Power Point Lecture
Assignments from chapter on Wiley Plus

January 3-7

Job Order Cost Accounting

Read Chapter 2 in textbook and Download Power Point Lecture
Assignments from chapter on Wiley Plus

January 3-7

Process Cost Accounting

Read Chapter 3 in textbook and Download Power Point Lecture
Assignments from chapter on Wiley Plus

January 3-7

Exam Chapters 1-4

January 10-14

Activity Based Accounting

Read Chapter 4 in textbook and Download Power Point Lecture
Assignments from chapter on Wiley Plus

January 10-14

Cost-Volume-Profit Relationships

Read Chapter 5 in textbook and Download Power Point Lectures
Assignments from chapter on Wiley Plus

January 10-14
Cost-Volume-Profit Analysis: Additional Issues
Read Chapter 6 in textbook and Download Power Point Lectures
Assignments from chapter on Wiley Plus

January 10-14
Exam Chapters 4-6

January 17-21
Incremental Analysis
Read Chapter 7 in textbook and Download Power Point Lectures
Assignments from chapter on Wiley Plus

January 17-21
Pricing
Read Chapter 8 in textbook and Download Power Point Lectures
Assignments from chapter on Wiley Plus

January 17-21
Budgetary Planning
Read Chapter 9 in textbook and Download Power Point Lectures
Assignments from chapter on Wiley Plus

January 17-21
Standard Costs and Balanced Scorecard
Read Chapter 11 in textbook and Download Point Lectures
Assignments from chapter on Wiley Plus

January 17-21
Exam Chapters 7, 8, 9, 11