

**American University of Central Asia
Master of Business Administration**

Fall Semester 2017

Syllabus

“Managerial Accounting”

Course Number: MBA 530.1 Managerial Accounting ID 3428

Number of Credits: 3 credits, 15 weeks

Prerequisites: Managerial Accounting

Instructor(s): Dr. Nurlan Atabaev

Language of Instruction: English

Office Hours: by appointment

Contact Information: **Instructor’s e-mail: atabaev_n@auca.kg**
Office: 215

Course Goals or Purposes: This course is designed to guide students to the principles, techniques, business concepts and methods used to report managerial performance of business organizations for internal decision-making. The course will help the student to understand the fundamental concepts of managerial accounting.

Course Objective: This course studies managerial accounting systems and information for planning, control and making short-term and strategic decisions in organization. This course’s coverage involves the process of analyzing, processing, interpreting and communicating financial and managerial information for decision making.

Course Student Learning Outcomes: By the end of this course, the students should be able to:

- Understand and explain the nature, source and purpose of management information;
- Explain and apply cost accounting techniques;
- Prepare budgets and managerial reports;
- Apply the methods of decision making in different managerial cases;
- Understand and apply performance measurements and control business performance.

Academic Dishonesty:

As defined, academic dishonesty is a "failure to maintain academic integrity" Failing to maintain academic integrity includes obtaining or giving help on an examination, doing work for another student, and plagiarism.

Plagiarism is a serious issue in academic settings. There is a general rule for avoiding plagiarism: never attempt to pass off another's work as your own. More specific guidelines are:

- Do not copy words from any source without quoting and citing that source. The quotation should be reproduced in the exact manner in which the quote is taken.

- Do not use the ideas, concepts or opinions from any source without citing that source. Included are key terms, technical concepts and original views.
- Paraphrasing is acceptable; however, one must take care to cite the source and not misrepresent the original thesis. Paraphrasing often is the area in which most charges of plagiarism result.

Students are expected to maintain high ethical standards in all their courses. All cases of academic dishonesty will result in a failing grade and will be referred to the Chair, Business Administration department for administrative review.

Academic Policies:

Academic Policies are not course specific and therefore are created and maintained separately from this syllabus. One may examine AUCA Academic Policies in the AUCA Catalog.

Course Materials

Item	Author(s)	Reference
1	Miller-Nobles, T., Mattison, B. & Matsumura, E., M	Miller-Nobles, T., Mattison, B. & Matsumura, E., M (2016) Hongren's Financial & Managerial Accounting, 5 th ed. Pearson Education
2	Kaplan Publishing	ACCA PAPER F2 Management Accounting. Complete text
3	Kaplan Publishing	ACCA PAPER F2 Management Accounting. Exam Kit
4	Law of Accounting of the Kyrgyz Republic	

Course Policies

Issue	Policy
Changes	The course instructors reserve the right to modify any and all portions of this syllabus at any time during the period of the course. Any modifications will be communicated in writing to students.
Submission of assignments	Written assignments are to be completed in APA style Format – <i>Publication Manual of the American Psychological Association</i> (Copies are available at BF 76.7 P83 2010 – this is the 6th ed) Assignments are to be submitted online through e-course or as specified by Professor.
Attendance & Participation	Class attendance and active participation is obligatory to pass this course. Student can miss only 2 classes if s/he has a valid reason (illness, special circumstances – notified in advance). In case of any further missing (more than 2 classes), student will face a 3-point decrease for each class of absence. Students not paying close attention during classes (talking on irrelevant themes, being more than 15 minutes late, and preparing for other classes) will be considered as being absent. Students with 100% attendance will have a 5 bonus-point added to their final grade.
Electronic devices	It is not allowed to use your smart phone during the lectures neither during the tutorials. This also implies that it is not allowed to make pictures from the slides in class. Using your tablet or laptop to make notes is allowed. Using these and other electronic devices during class without permission or for non-course related purposes, however, results in handing over the device to the teacher

	(without further discussion) till the end of the class. Therefore, it is important to bring your regular calculator to the tutorials.
Quizzes, Midterm exam and Final exam.	Quizzes are short intermediate tests that are intended to prepare students for midterm and final exams. The midterm, final exam and quizzes are all closed book exams. They will consist of open questions (bookkeeping techniques) and closed questions. Only pens, pencils, erasers, calculators, Chart of Accounts, Formulae Sheet, Annuity and Present Value tables are allowed to use during quiz and exam sessions. Mobile phones are not allowed to be used during exam sessions. Quizzes last 10-15 minutes, midterm exam – 80 minutes, final exam – 120 minutes. <u>Students who have missed test having a valid reason can retake the test but will have a 50% point decrease of the test grade.</u>
Individual Assignments	Detailed guidelines of the assignments will be delivered during the lectures.

Grade Component	Percent
Quizzes	20%
Individual assignment	10%
Midterm exam	30%
Final exam	40%
Total	100%

Overall Course Grading

The grading scale, which is standard in the Business Administration department, is as follows:

A	100 – 93	C	76 - 73
A-	92 – 90	C-	72 - 70
B+	89 – 87	D+	69 - 67
B	86 – 83	D	66 - 63
B-	82 – 80	D-	62 - 60
C+	79 – 77	F	59 - 0

The grade of **C** implies a student's performance is "satisfactory." This represents a student that has understood the subject material, shows reasonable competence, and conforms to the minimum requirements.

The grade of **B** represents "good scholarship." This identifies a student that has performed at a higher than satisfactory level, exhibits proficient use of course related terminology, and deals with challenging topics.

The grade of **A** represents "outstanding scholarship." This is reserved for those students that have shown distinction in their performance, advance the general understanding of the material, and apply both terminology and principles in completing course related assignments.

In order to receive full credit, assigned work must be submitted before the scheduled submission deadline. Therefore, students keeping up with the course work and submitting assignments on time is

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essential. *Late assignments will not be accepted for grading.* If commitments make submitting assignments on schedule impossible, students must consult with the professor at least ten days in advance to make other arrangements. Failure to plan on your part does not constitute an emergency on our part.

Office hours and contacting your professor

To contact the professors, use the available office hours, e-mail or speak with the Business Administration office manager. During office hours, no appointment is necessary; however, prior notice would be appreciated.

Tentative Schedule with due dates for assignments

Week	Dates	Lecture Topic	Readings Assignment	Tasks
1		Accounting for management. The nature and attributes of good information. Mission statements. Levels of planning. Financial, cost and management accounting. Sources of data. Types of data. Sources of information. General economic environment. Sampling techniques.	Ch. 16 pp. 828-832	
2		Presenting information. Writing reports. Tables. Graphs and charts. Cost classification. Analyzing costs. Classifying costs. Types of classification. Cost behaviours. The high/low method. Cost equations.	Ch. 16 pp. 836-838	<i>Quiz 1.</i>
3		Accounting for materials. Ordering, receiving and issuing inventory. Inventory costs. Control procedures. Stocktaking. Valuation of inventory (LIFO, FIFO, AVCO). EOQ and EBQ.	Ch. 16 pp. 874-877	<i>Quiz 2.</i>
4		Accounting for labour. Direct and indirect labour. Labour in products and services. Accounting for labour costs. Remuneration methods. Incentive schemes. Labour turnover. Labour efficiency, capacity and production volume ratios.	Ch. 16 pp. 878-889	<i>Quiz 3.</i>
5		Accounting for overheads. Direct and indirect expenses. Production overhead absorption. Absorption costing. Allocation and apportionment. Absorption of overheads. Under- and over-absorption of overheads	Ch. 16 pp. 880-204	<i>Quiz 4.</i>
6		Absorption and marginal costing. The concept of contribution. The effect of absorption and marginal costing on inventory valuation and profit determination. Advantages and disadvantages.	Ch. 20 pp. 1045-1054	<i>Quiz 5.</i>
7		Job, batch and process costing. Process costing with losses and gains. Work-in-progress (WIP) and Equivalent units (EU). Opening work-in-progress (OWIP). Losses made part way through production. Joint and by-products. Treatment of joint costs.	Ch. 18 pp. 923-947	<i>Quiz 6.</i>
MIDTERM EXAM				
8		Service and operation costing. Nature. Unit cost measures. Service cost analysis. Alternative costing principles. Activity based costing (ABC). Target costing. Lifecycle costing. Total quality management (TQM).	Ch. 19 pp. 990-1013	<i>Quiz 7.</i>
9		Statistical analysis. Forecasting techniques. Time series analysis. Regression. The High-Low Method.	Ch. 20 pp. 1055-1066	<i>Quiz 8.</i>

		CVP (cost-volume-profit analysis) Index numbers.		
10		Budgeting. Purposes of budgeting. Stages in budget preparation. Behavioural aspects. Motivation. Incentive schemes. Participative budgeting. Budget preparation. Functional budgets. Cash budgets and cash flow forecasts. Preparing master budgets. “What if” analysis. Scenario planning. Budgetary control. Fixed and flexible budgets. Responsibility accounting. Controllable and uncontrollable costs.	Ch. 20 pp. 1137-1161	Quiz 9.
11				
12		Capital budgeting. Capital investment appraisal. Compounding and discounting. Discounted cash-flow and traditional techniques. Payback period. NPV. IRR.	Ch. 26 pp. 1384-1413	
13		Standard costing. The purposes of standard costing. Standard costs per unit. Variance calculations and analysis. Reconciliation of budgeted and actual profit.	Ch. 23 pp. 1223-1251	Individual assignment
14		Performance measurement techniques. Financial and non-financial. Balanced scorecard. Benchmarking.	Ch. 24 pp. 1280-564	Quiz 10.
15		Performance measurement in specific situations. Manufacturing. Service sector. Non-profit organizations.	Ch. 17 pp. 565-602	
16		FINAL EXAM		