

**School of Business and Economics**

**Department of Accounting and Finance**

|  |  |
| --- | --- |
| **Course Name:**  | **Introduction to Managerial Accounting** |
| **Course Code** **& Section No:** | **ACT 202, Sec- 17** |
| **Semester:** | **SUMMER 2021** |

|  |
| --- |
| Instructor & Department Information  |
| 1. **Instructor Name:**
 | **Sheikh Mohammad Rabby (Rby)** |
| 1. **Office Room**
 | NAC 975 |
| 1. **Office Hours:**
 | ST (Sunday-Tuesday) 01.00pm to 03.00pm MW (Monday-Wednesday) 09.15am to 11.15am |
| 1. **Office Phone:**
 |  |
| 1. **Email Address:**
 | sheikh.rabby@northsouth.edu |
| 1. **Department:**
 | Accounting and Finance  |
| 1. **Links:**
 | North South University Website: <http://www.northsouth.edu>School of Business Website: http://www.northsouth.edu/academic/sob/ |
| Course & Section Information  |
| **Class Time & Location** | Sec 17: ST 11.20 AM – 12.50 PM (NAC412) |
| **Course Prerequisite(s)** | ACT 201 |
| **Course Credit Hours** | 3:0 |
| **Course Description** | The course covers numerous interesting and important topics for the would-be managers. The course emphasizes on usage of accounting information for managerial decision. |
| **Course Objectives** | The students are expected to * To understand what sort of information managers need to carry out their planning, controlling, and decision-making responsibilities.
* To understand the sources from which the information can be obtained from.
* To understand how information can be used for efficient and effective managerial decision making
 |
| **Student Learning Outcomes** | * Be able to understand the cost system
* Can find out the relationship between cost-volume and profit
* Get an idea on how budgets are prepared for an organization
* How performance of an organization is measured
 |

|  |
| --- |
| Learning Resources And Textbook(s)  |

**Text Book(s)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Author**  | **Title**  | **Edition & Year** | **Publisher** | **ISBN** |
| Garrison, Noreen, Brewer | Managerial Accounting  | 15th Edition  | McGraw Hill  |  |

**Others (Reference Books, CD ROMS, DVDs, e-Library, Internet, Articles, …)**

|  |  |  |  |
| --- | --- | --- | --- |
| ***Resource Type*** | ***Description***  | ***Type*** | ***Comments*** |
| Virtual Learning | http://rbynsu.weebly.com/ | Website |  |

|  |
| --- |
| Teaching Strategy  |

The course will be conducted on a combination of class lecture and discussion basis. It is recommended that the students read and study the assigned materials before each class and meeting and participate in the class. Students are expected to actively involve and to take initiative for their own learning experience

|  |
| --- |
| **Assessment Strategy and Grading Scheme (Physical Classes)** |
| **Grading tool** |  **%** |
| First Exam | 25 |
| Second Exam | 25 |
| Final Exam | 25 |
| Group Project | 10 |
| Quiz | 10 |
| Class Attendance & Participation | 5 |

Please Refer to NSU Student Handbook, Section: “Grading Policy”

|  |
| --- |
| Assessment Strategy and Grading Scheme (Online Classes)Quiz – 20% (Best 3 will be counted)Midterm/Assignment#1 - 30%Final/Assignment#2 - 30%Project - 15%Attendance - 5%**Total - 100%** |

|  |
| --- |
| Classroom Rules of Conduct |
| 1. Students are required to bring textbooks and calculators in the class.
2. Do not use your laptop in the without permission or in any manner that will be distracting to other students or the instructor
3. Students must read the book to have a better understanding of the class lecture.
4. Use of **cell phones** in class is not permitted.
5. Students are advised to frequently refer to the **Student Handbook of North South University** on the following link:
6. **Academic Integrity Policy:**

School of Business does not tolerate academic dishonesty by its students. At minimum, students must not be involved in cheating, copyright infringement, submitting the same work in multiple courses, significant collaboration with other individuals outside of sanctioned group activities, and fabrications.Students are advised that violations of the Student Integrity Code will be treated seriously, with special attention given to repeated offences. Please Refer to NSU Student Handbook, Sections: “Disciplinary Actions” and “Procedures and Guidelines”.

|  |  |
| --- | --- |
| **Group ProjectS Policy**  |  |
| Each group (between 2-5 students) will be given a case study. The groups will have to submit a final report (hard copy and electronic copy). Each team will also present the project for 10 to 15 minutes. More details about the structure, components, time and criteria for assessment of the project will be announced during the semester.  |

|  |
| --- |
| Exams & Make Up Policy |
| In order to complete the course, students must submit all the required assignments and sit for the exams. Make-up exams are not given unless there is a major circumstance preventing the student from sitting in the exam (official material evidence is required). The timing of the make-up is to be fixed with the instructor of the course if granted. Cell phones are **prohibited** in exam sessions. Students must bring valid North South University identification card with them on the day of the exam. |

|  |
| --- |
| Attendance Policy |
| Students are required and expected to attend all classes and participate in class discussions. North South University mandates to fail students who are absent 25% or more from their classes, even if such absences are excusable. Please Refer to NSU Student Handbook, Section: “Study Principles and Policies” |

 |

|  |
| --- |
| **Communication Policy** |
| All communications should take place using the instructor’s email. Announcements in the instructor’s website will override any statement made here or in any other handouts. It is the student’s responsibility to be aware of any announcements made via website. |

|  |
| --- |
| **Appropriate Use Policy** |
| All members of the North South University community must use electronic communications in a responsible manner. The University may restrict the use of its computers and network systems for electronic communications subject to violations of university policies/codes or local laws or national laws. Also, the university reserves the right to limit access to its networks through university-owned or other computers, and to remove or limit access to material posted on university-owned computers.  |

|  |
| --- |
| **Students With Special Needs** |
|  North South University will provide educational opportunities that ensure fair, appropriate and reasonable accommodation to students who have disabilities/special needs that may affect their ability to participate in course activities or meet course requirements. Students with disabilities are encouraged to contact their instructors to ensure that their needs are met. The University through its Special Need section will exert all efforts to accommodate special needs. Special Needs SectionTelephones: Location: Email: Please Refer to NSU Student Handbook, Section: “Special Needs Services”  |

|  |
| --- |
| **Students Support and Learning Resources** |
| 1. SOB-Learning Center:
2. The University Student Learning Support Center (SLSC): These centers provide academic support services to students at NSU. The SLSC is a supportive environment where students can seek assistance with academic coursework, writing assignments, transitioning to college academic life, and other academic issues. SLSC programs include: Peer Tutoring, the Writing Lab, Writing Workshops, and Academic Success Workshops. Students may also seek confidential academic counseling from the professional staff at the Center.

Students Learning & Support Center (SLSC)Tel: Fax: Location: E-mail: Please Refer to NSU Student Handbook, Section: “Student Leaning Support Center” |

|  |
| --- |
| **Students Complaints Policy** |
| Students at North South University have the right to pursue complaints related to faculty, staff, and other students.  The nature of the complaints may be either academic or non-academic.  For more information about the policy and processes related to this policy, you may refer to the students’ handbook.  |

|  |
| --- |
| Course Contents & Schedule |
|  |

|  |  |  |  |
| --- | --- | --- | --- |
| Lecture | Topic | Chapter | Remarks |
| 1 | Introduction to Managerial Accounting | 1 |  |
| 2 | Introduction to Cost Terms, Concepts and Classifications | 2 |  |
| 3 | Continue |  |  |
| 4 | System Designs- Job Order Costing &System Design- Process Costing | 3 |  |
| 5 | Continue |  |  |
| 6 | Continue |  |  |
| 7 | Process Costing | 4 | Quiz 1 |
| 8 | Continue |  |  |
| 9 | Mid Term 1 | 1,2,3,4 |  |
| 10 | CVP Analysis | 5 |  |
| 11 | Continue |  |  |
| 12 | Continue  |  |  |
| 13 | Absorption Costing & Variable Costing | 6 |  |
| 14 | Continue |  |  |
| 15 | Activity Based Costing | 7 | Quiz 2 |
| 16 | Continue |  |  |
| 17 | Master Budgeting | 8 |  |
| 18 | Mid Term 2 | 5,6,7 |  |
| 19 | Continue |  | Assignment discussion |
| 20 | Standard Costing & Variance Analysis | 10 |  |
| 21 | Continue |  |  |
| 22 | Differential Analysis: The key to decision making | 12 | Quiz 3 |
| 23 | Continue |  | Project due |
| 24 | Final Exam: TBA | 8,10,12 |  |

Note: The instructor reserves the right to make changes to the syllabus if necessary.