

**School of Business& Economics**

**Department of Accounting & Finance**

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| **Course Name:** | **Advanced Managerial Accounting** |
| **Course Code**  **& Section No:** | **ACT 360, Sec- 1** |
| **Semester:** | **SUMMER 2021** |

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| Instructor & Department Information |

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| 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 01: MW 01.00 PM – 02.30 PM (NAC410) | |
| **Course Prerequisite(s)** | ACT202 | |
| **Course Credit Hours** | 3:0 | |
| **Course Description** | This course covers the vocabulary and mechanics of cost accounting and all basic issues involved in the design of a cost accounting system. Identified are various costing schedules, pricing strategies, the budgetary process and related performance evaluation techniques, cost-volume-profit relationship, product costing methods and cost/revenue allocation methods. Related theory and application will also be reviewed. | |
| **Course Objectives** | 1. Understand how managers use and analyze cost accounting information for product costing  2. Learn about the costing systems, pricing approaches and cost allocation practices  3. Develop an understanding of techniques like performance evaluation, budgets, etcthat enable firms to determine the cost of their products | |
| **Student Learning Outcomes** | Upon the successful completion of this course, a student will be able to:   1. Prepare various costing schedules where an analysis of cost classification, behavior and type is completed. 2. Cost products using both simple and activity-based costing systems. 3. Prepare a master budget and demonstrate an understanding of the relationship between the components. 4. Outline and apply management tools and techniques such as pricing strategies, allocation of common costs and revenues, cost variance analysis and relevant costing. 5. Analyze cost-volume-profit techniques to determine optimal managerial decisions. | |

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| Learning Resources And Textbook(s) |

**Text Book(s)**

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| **Author** | **Title** | **Edition & Year** | **Publisher** | **ISBN** |
| Charles T. Horngren, Srikant M. Datar, George Foster, &MadhavV.Rajan | Cost Accounting - A Managerial Emphasis | 16th edition | Pearson Education, Inc. |  |

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

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

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| Teaching Strategy (Online, classroom, blended, self-directed through CD, web-based courses and DVD,…) |

**The course will be based on the assigned textbook, class lectures and PowerPoint slides. Classes** will be conducted through various activities including presentation of concepts, cases reflecting real world context and project. Students are expected to actively involve and to take initiative for their own learning experience.

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| Assessment Strategy and Grading Scheme (Physical Classes) | |
| **Grading tool** | **Points** |
| Class Attendance | 5% |
| Assignments | 5% |
| Project | 20% |
| Presentation | 5% |
| Quizzes | 10% |
| Midterm I | 15% |
| Midterm II | 20% |
| Final Exam | 20% |

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

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| Assessment Strategy and Grading Scheme (Online Classes)  Quiz - 15% (Best 3 will be counted) Midterm/Assignment#1 - 30% Final/Assignment#2 - 20% Project - 20% Presentation - 10% Attendance - 5% **Total - 100%** |

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| Classroom Rules of Conduct | |
| 1. You may use your **laptops** in the class for class related work. Do not use your laptop for non-class related work or in any manner that will be distracting to other students or the instructor. 2. Use of **cell phones** in class is not permitted. 3. Students are advised to frequently refer to the **Student Handbook of North South University.** 4. **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”. | |
| **Assignments Policy** |  | |
| Assignments will be announced and done in the class. There will be **NO MAKE-UP** if you miss the class assignments. | | |
| **Group ProjectS Policy** |  | |
| There will be a group project for this class and the project will also include a group presentation. Each group (between 4-5 students) will submit a final report(electronic copy). Each team willalsopresent the project for15 to 20 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 blackboard 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. | | | |

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| Students With Special Needs |
| North South Universitywill 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 instructorsto ensure that their needs are met. The University through its Special Need section will exert all efforts to accommodate special needs.  Please Refer to NSU Student Handbook, Section: “Special Needs Services” |

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| Students Support and Learning Resources | |
| 1. SOB-Learning Center: 2. The University Student Learning Support Center (SLSC): These centers provideacademic 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.   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. |

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| Course Contents &Schedule |  |

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| **Topics** | **Week** | **Chapters** |
| Introduction | 1 | - |
| An Introduction to Cost Terms and Purposes | 2 |
| Job Costing | 2 | 4 |
| Activity-Based Costing and Activity-Based Management | 3 | 5 |
| Assignment 1 | 4 | - |
| **Midterm 1** | - |
| Master Budget and Responsibility Accounting | 5 | 6 |
| Pricing Decisions and Cost Management | 6 | 13 |
| Allocation of Support-Department Costs, Common Costs and Revenues | 7 | 15 |
| Spoilage, Rework and Scrap | 8 | 18 |
| **Midterm 2** | 9 | - |
| Flexible Budgets, Direct-Cost Variances and Management Control | 7 |
| Cost-Volume-Profit Analysis | 10 | 3 |
| Decision Making and Relevant Information | 11 | 11 |
| Presentations | 12 | - |
| **Final Exam** | 13 | - |

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