



## Korea University International Winter Campus (KU IWC) 2018~2019

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December 27, 2018 ~ January 17, 2019

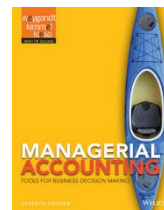
### IWC211 - Managerial Accounting

#### I . Instructor

Professor : Edward L Monsour  
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Home Institution : Cal State Univ. – Los Angeles  
Office : TBA  
Office Hours : TBA

#### II. Textbook

Required Textbook : Managerial Accounting: Tools for Business Decision Making, by Weygandt, Kimmel, Kieso (7<sup>th</sup> edition)  
Publisher: Wiley  
ISBN-13: 978-1-119-03468-1 (eBook) 978-1-118-33842-1 (Loose-leaf)



**IMPORTANT NOTE:** The IWC office will **not** be selling any textbooks. Please purchase text on your own prior to coming to Korea University. See [www.google.com](http://www.google.com) [www.abebooks.com](http://www.abebooks.com) , [www.addall.com](http://www.addall.com), etc.

Recommended Additional Readings : Earlier Edition. Problems will be taken from 7<sup>th</sup> edition. If you buy an earlier edition, you are responsible for obtaining class problems from the 7<sup>th</sup> edition (Note: a copy of the 7th edition text will be available in IWC Student Support Center for review).

Other Resources : Lecture notes, practice problems and other helpful materials will be provided on the class-site intranet for download.

#### III. Course Description and Objectives

The emphasis of this course is on the use of accounting data internally by managers in directing the affairs of business and non-business organizations. Topics will include: profit planning, control techniques, pricing, evaluation of performance and general decision making for domestic and multinational corporations.

## IV. Grading

The final grade will be based on the followings:

Midterm Exam(s)	:	400 pts (2 x 200 pts each)
Assignments	:	100 pts
<b>Total</b>	:	<b>500 pts</b>

**Final Grade** : The standard academic school curve [90% (or 360) =A, 80% (or 320) =B, etc.] will be used. Example: 95%-100 = A+, 85-89 = B+, etc.

## V. Class Outline

Date	Topic	Chapter	Remarks
Dec 27 (Thu)	Course Introduction/ C1: Managerial Accounting	C1	
Dec 28 (Fri)	C2: Job Order Costing	C2	
Dec 31 (Mon)	C3: Process Costing	C3	
Jan 1 (Tue)	New Year's Day (National Holiday, No class)		
Jan 2 (Wed)	C4: Activity Based Costing	C4	
Jan 3 (Thu)	C5: Cost-Volume- Profit	C5	
Jan 4 (Fri)	C6: Sales Mix	C6	
<b>Jan 7 (Mon)</b>	<b>Exam I (Chapters 1 thru 6)</b>		<b>EXAM I</b>
Jan 8 (Tue)	C7: Incremental Analysis	C7	
Jan 9 (Wed)	C8: Pricing	C8	
Jan 10 (Thu)	C9: Budgetary Planning	C9	
Jan 11 (Fri)	C10: Responsibility Accounting	C10	
Jan 14 (Mon)	C11: Standard Costing	C11	
Jan 15 (Tue)	C12: Capital Budgeting	C12	
<b>Jan 16 (Wed)</b>	<b>Exam II (Chapters 7 thru 12)</b>		<b>EXAM II</b>
Jan 17 (Thu)	Course Review		

## VI. Others

**Exams: Notes allowed / Exam composition multiple-choice & problems**

\* Exams. Notes allowed.

- Solutions Available. I will review all Assignments in class. Additionally, the answer solutions will be available after assignments are covered in class.

**Note:** Korea University's academic regulations state that class attendance of at least 70% is required to earn a passing grade.