



**University of International Business and Economics  
International Summer School**

**ACC 321 Managerial Accounting**

**Term: June 13<sup>th</sup> – July 14<sup>th</sup>, 2022**

**Instructor: John Briginshaw**

**Home Institution: UC Berkeley**

**Email: [john.briginshaw@berkeley.edu](mailto:john.briginshaw@berkeley.edu)**

**Class Hours: Monday through Thursday, 120 minutes each day via Zoom or recording (2,400 minutes in total)**

**Required Attendance on June 28th and July 14th 8:30am to 10:30pm Beijing time for Exams**

**Office Hours: Wednesday 8-10am. Book a time via**

**<https://calendly.com/johnbriginshaw/15min>**

**Office Hours: TBD**

**Discussion session: 2 hours each week**

**Total Contact Hours: 64 contact hours (45 minutes each, 48 hours in total)**

**Location: WEB**

**Credit: 4 units**

**Course Description:**

An introductory course providing an overview of the managerial use of financial and nonfinancial information for a variety of purposes including managerial decision analysis, external financial reporting, strategic product costing, organizational planning, and performance evaluation.

**Prerequisite:**

ACC212 Financial Accounting (Recommended)

**Required Text:**

Managerial Accounting 16th Edition by Ray H Garrison, Eric Noreen, Peter C. Brewer  
Publisher: McGraw-Hill Education; 16 edition (February 13, 2017), ISBN-10: 1260153134, ISBN-13: 978-1260153132 (eText available via [www.coursesmart.com](http://www.coursesmart.com))

Readings and homework from the required text are shown in the table on page 3 (course outline). For best understanding, readings should be done **before attending or watching class**.

### Grading Policy:

The grade for the course will be based on the following:

Homework	20%
Midterm Exam	30%
Final Exam	50%

### Grading Scale:

Assignments and examinations will be graded according to the following grade scale:

A	90-100	C+	72-74
A-	85-89	C	68-71
B+	82-84	C-	64-67
B	78-81	D	60-63
B-	75-77	F	below 60

Curve may be used if appropriate.

### Homework:

Homework assignments are shown on last page and should be done before each class. The week's homework is due for grading Friday 9am Beijing Time via Blackboard. Grading of homework will be on effort not correctness (i.e. if all questions are attempted you get full points). However, homework must be done individually. Typed or written (if tidy and readable) homework is OK.

### Exams:

All exams will be held via Blackboard and are 'open book'. Calculators may be used and all course materials. However, no internet searching or collaboration is allowed. Required Attendance on June 28<sup>th</sup> and July 14<sup>th</sup> 10:30am to 12:30pm Beijing time for Exams. Exams must be taken at the scheduled time and students must log into zoom and/or honorlock for the whole exam time with cameras on. There will be no make-up exams or extended-time/take-home exams.

### Plagiarism & Fraud:

Cheating on exams and HomeWorks will not be tolerated. Evidence of cheating or submission of homework that is not the product of your own work will result in a score of zero. Repeated occurrences may result in failing the course.

### Class Rules:

Students are expected to:

- Attend the live classes via zoom and view the zoom recording for the other classes
- Be responsible for all material covered in class and otherwise assigned
- Complete the required readings and assignments
- Have an electronic calculator (that cannot store text) available to follow along with examples and solve in-class exercises. Cellphone may not be used as calculator.
- Turn on cameras when using zoom, mute microphone unless speaking
- Student acknowledges that any comments they make on zoom may be recorded and student gives the instructor a perpetual worldwide royalty-free license to rebroadcast student's comments on the zoom recording for any purpose (such as letting other students watch the lecture)

### Course Schedule:

Week	Date	TOPICS AND CHAPTERS	Homework Due
1	13-June-22	<b>Course Intro (Prologue) - LIVE ON ZOOM</b>	
	14-June-22	Cost Concepts and Behavior (Ch. 1)	Q1-1, Q1-3, Q1-7, Q1-8, E1-3, E1-4, E1-5
	15-June-22	Job-order Costing I (Ch. 2)	Q2-1, Q2-2, Q2-8, E2-9, E2-14, E2-15
	16-June-22	Job-order Costing II (Chs 2-3)	Q3-2, Q3-4, Q3-6, E3-1, E3-7, E3-9
2	20-June-22	Cost-Volume-Profit Analysis (Ch. 5)	Q5-2, Q5-3, E5-12, E5-16, E5A-4
	21-June-22	Variable costing (Ch. 6)	E5-18, E6-3, E6-16, E6-17
	22-June-22	Activity Based Costing (Ch. 7)	Q7-1, Q7-2, E7-5, E7-6
	23-June-22	Activity Based Costing (Ch. 7) contd.	E7-7, E7-8, P7-18
3	27-June-22	<b>MIDTERM REVIEW - LIVE ON ZOOM</b>	
	28-June-22	<b>MIDTERM EXAM - LIVE ON ZOOM</b>	
	29-June-22	Process Costing (Ch. 4 and 4A)	Q4-1, Q4-2, E4-1, E4-9, E4A-7
	30-June-22	Allocation of Support Dept Costs (Ch. 4B)	E4-11, E4B-3, E4B-4
4	4-July-22	Profit Planning and Budgeting (Ch. 8)	Q8-3, Q8-4, E8-2, E8-12
	5-July-22	Performance Analysis (Ch. 9)	Q9-2, Q9-3, E9-10, E9-11, E9-18
	6-July-22	Standard Costs & Variances (Ch. 10)	Q10-5, Q10-8, E10-6, P10-11
	7-July-22	Perf. Measurement in Organizations (Ch. 11)	Q11-5, E11-3, E11-4, E11-12, E11A-1, P11A-7
5	11-July-22	Differential Analysis (Ch.12)	Q12-2, Q12-8, E12-2, E12-4, E12-6, E12-10
	12-July-22	Capital Budgeting (Ch. 13)	E13A-4, E13A-5, Q13-4, E13-7, E13-11, P13-19



	<b>13-July-22</b>	<b>COURSE REVIEW - LIVE ON ZOOM</b>	
	<b>14-July-22</b>	<b>FINAL EXAM (Comprehensive) - LIVE ON ZOOM</b>	

Live sessions shown above in BOLD

- Live sessions at 8:30am Beijing time (attendance required).

Professor's Office hour every Wednesday at 8-10am Beijing time

- Book a time via Calendly: <https://calendly.com/johnbriginshaw/15min>
- Note: The above zoom ID (947 3754 2942) cannot be used as calendly automatically assigns its own zoom meeting ID
- Bring your questions!!
- Please ensure to attend at least one office hour during the 5 weeks

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