

**School of Business**

**Department of Finance & Accounting**

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| **Course Name:** | Introduction to Managerial Accounting |
| **Course Code :** | ACT 202 |
| **Section No:** | 4,5,6,7 |
| **Semester:** | Spring 2017 |

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| Instructor & Department Information | |
| 1. **Instructor Name:** | **Bushra Ferdous Khan** | |
| 1. **Office:** | NAC 755 | |
| 1. **Office Hours:** | SMTW 4:00PM-5:00PM | |
| 1. **Office Phone:** | +88 02 55668200, Ext.: | |
| 1. **Email Address:** | bushra.khan@northsouth.edu | |
| 1. **Department:** | Department of Accounting & Finance | |
| 1. **Links:** | [www.bfkatnsu.wix.com/bushraatnsu](http://www.bfkatnsu.wix.com/bushraatnsu)  <https://www.facebook.com/groups/177675255903800/> | |

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| Course & Section Information | |
| **Class Time & Location** | See details of your respective section in the official ‘Offered Course List’ | |
| **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 | |

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| Learning Resources And Textbook(s) |

**Required Text Book**

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| **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, …)**

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| **Resource Type** | **Description** | **Type** | **Comments** |
| 1. Internet 2. Articles | Business news and information  Discuss accounting issues | Accounting Concepts  Academic and Trade articles | Seeing Accounting issues in real business practices  Get a sense of Accounting theories and practices. |

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

The class will be conducted through various activities including presentation of concepts and situations, discussion and exchanges of ideas, student initiative and active involvement, 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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| Grading Policy of NSU | | | | | | | | | | |
| A | A - | B + | B | B - | C+ | C | C - | D+ | D | F |
| 93-100 | 90-92 | 87-89 | 83-86 | 80-82 | 77-79 | 73-76 | 70-72 | 67-69 | 60-66 | Below 60 |

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| Assessment Strategy and Grading Scheme | |
| **Grading tool** | **Points** |
| Class Attendance | 5 % |
| Quizzes | 10 % |
| Group Project | 10 % |
| Midterm 1 | 25 % |
| Midterm 2 | 25 % |
| Final Exam | 25 % |
| Total | 100% |

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| Classroom Rules of Conduct | |
| 1. Use of **cell phones** in class and during quizzes/exams is **not** permitted. 2. Students are **NOT** allowed to **change section** without official registration. 3. Students are **NOT** allowed to make **group** for assignment purpose with students from other sections. 4. Students are advised to frequently refer to the Student Handbook of North South University. 5. **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”. | |
| **Late Assignment Policy** |  | |
| Promptness is a highly valued attribute in the workplace. Employees are expected to plan ahead to meet deadlines. Managers reprimand or terminate employees who are repeatedly late in submitting assignments. In this course, submitting assignments late will be penalized. For each day late, 10 percent will be deducted from the value of the assignment. | | |

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| 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” |

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| Exams & Make Up Policy |
| In order to complete the course, students must submit all the required assignments and sit for the exams. Policies regarding makeup are as follows:  There will be **NO make-up for quizzes and Final exam** **under any circumstances**.  **Students will have to sit for a comprehensive test on full mid-1 and mid-2 syllabus before the final if they miss either mid-1/mid-2**. However, in case of missing 2 midterms, only one comprehensive make up will be taken.  Students are **NOT allowed for “I” grade if they miss either mid-1/mid-2.** |

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| 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 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.  Please contact administrative services for support in this regard.  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 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)  Please contact administrative services, library and the department for support in this regard.   |  | | --- | | 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. |   Please Refer to NSU Student Handbook, Section: “Student Leaning Support Center” |

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| Course Contents & Schedule |
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| **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** (Date & Time will be announced in Class) | **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 |  | Project 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.