

**School of Business and Economics**

**Department of Accounting and Finance**

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| **Course Name:** | **Introduction to Managerial Accounting** |
| **Course Code**  **& Section No:** | **ACT202**  **Section:6 & 19** |
| **Semester:** | **FALL2018** |

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| Instructor & Department Information | |
| 1. **Instructor Name:** | **Syed Asif Hossain** | |
| 1. **Office Room** | NAC 746 | |
| 1. **Office Hours:** | MW 08:15-09:30 AM (NAC746)  MW 11:30-12:45 PM (Proctor Office, Admin Building)  Mondays 03:00-04:00 PM (NAC746)  Mondays 04:00-06:00 PM (Proctor Office, Admin Building) | |
| 1. **Office Phone:** | +880 2 55668200 Ext: 1732 | |
| 1. **Email Address:** | syed.hossain@northsouth.edu | |
| 1. **Department:** | Accounting and Finance | |
| 1. **Links** | **North South University Website:**http://www.northsouth.edu  **School of Business and Economics Website:**http://www.northsouth.edu/academic/sbe/  **Course Website:**classroom.google.com **Class Code**:**g3gcsd1**  sysnsu.weebly.com  **FB Group:**<https://www.facebook.com/groups/sysnsu/> | |

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| Course & Section Information | | |
| **Class Time & Location** | | ST 08:00-09:30 at NAC604 (Sec: 19)  ST 11:20-12:50 at NAC509 (Sec: 6) | | |
| **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 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 measure. | | |
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| Learning Resources And Textbook(s) | | |

**Text Book(s)**

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| **Author** | | **Title** | **Edition & Year** | **Publisher** | **ISBN** | |
| Garrison, Noreen, Brewer | | Managerial Accounting | 15thEdition | McGraw Hill |  | |
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| Teaching Strategy | | | | |

Extensive lectures will be given on every topic. Summary of the lectures will be available through lecture modules. Students are highly encouraged to take notes carefully. The lectures will be highly interactive. Students are encouraged to participate in discussion and share their ideas.

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| Assessment Strategy and Grading Scheme | |
| **Grading tool** | **Points** |
| Attendance | 5% |
| Quiz (Best 2 out of 3) | 10% |
| Group Report | 10% |
| Individual Assignments | 5% |
| Midterm 1 Exam | 20% |
| Midterm 2 Exam | 25% |
| Final Exam | 25% |

**Grading Scale:**

NSU standard grading scale will be followed.

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

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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** on the following link: 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”. | |
| **Late Assignment Policy** |  | |
| Promptness is a highly valued attribute in the workplace. Students are expected to plan ahead to meet deadlines. Faculty reprimand or terminate Students 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 final mark of the assignment. | | |
| **Group Project Policy** |  | |
| Each group (between 3-5 students) will submit a final report (hard copy and electronic copy). 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 **NOTALLOWED** unless there is a major circumstance preventing the student from sitting in the regular exam (official material evidence is required). The syllabus will be **COMPREHENSIVE** of Midterm#1 and Midterm#2 syllabus and the timing of the makeup will be fixed after Midterm# 2 by the instructor of the course if granted.**Caution**: the comprehensive exampaper will be significantly harder than the regular exams!   * **Cell phones are prohibited in exam sessions.** * **All the resources along with bags/purses/handbags must be kept at the front of the class during exam.** * **Student MUST bring their own calculators during exam. Use of others calculator/mobile phones as calculators will not be allowed.** | | | |

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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. Students **will not be allowed** in class after **30 minutes** of the scheduled start of the class. If a student is late for more than 30 minutes, s/he will be considered absent and no request for manually updating attendance will be entertained!  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 course 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 Course 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.  Please Refer to NSU Student Handbook, Section: “Special Needs Services” | | |
| 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 | |  |

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| **Chapter No.** | **Topic** | **Lecture #** |
| 2 | Introduction to Cost Terms, Concepts and Classifications | Lecture 1, 2 |
| 3 | System Designs- Job Order Costing | Lecture 3, 4, 5 |
| 4 | System Design- Process Costing | Lecture 6, 7 |
| **Midterm 1: Sunday, October 28, 2018** | | |
| 7 | Activity Based Costing | Lecture 9, 10 |
| 5 | Cost-Volume-Profit Analysis | Lecture 11, 12, 13 |
| 6 | Variable Costing | Lecture 14, 15 |
| **Midterm 2: Sunday, November 25, 2018** | | |
| 8 | Profit Planning | Lecture 17, 18, 19 |
| 11 | Standard Costing | Lecture 20, 21, 22 |
| 12 | Relevant Cost for Decision Making | Lecture 23, 24 |

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

**- All the Best -**