



**National Taiwan University of Science and Technology**

**2016 Summer Program**

**ACCT 112 Managerial Accounting**

**Course Code: ACCT 112**

**Instructor: Elliot Kamlet**

**Home Institution: Binghamton University, State University of New York**

**Office Hours: MWF 2:15-3:15**

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**Class Hours:** According to the regulations of Minister of Education, R.O.C, 18 class hours could be counted as 1 academic credit in all universities in Taiwan. This course will have 72 class hours, including 40 lecture hours, professor 10 office hours, 10-hour TA discussion sessions, 2-hour review sessions, 10-hour extra classes.

**TEXT:** Godwin/Alderman FINANCIAL ACCT2 Edition - 2<sup>ND</sup>, South-western Cengage Learning  
*The Wall Street Journal* optional

DATE	CHAPTER	Exercises/Problems
Week 1	1. Introduction to Managerial Accounting.	5 7 8 10
Week 1	2. Product Costing: Manufacturing Processes, Cost Terminology, and Cost Flows.	11 13 14 27 29
Week 1	3. Job Costing, Process Costing, and Operations Costing.	9 11 16 21 32 33
Week 2	4. Activity-Based Costing.	8 9 12 16 18 19
Week 2	Exam Chapters 1-4	
Week 2	5. Cost Behavior.	7 10 14 18 30 35 40
Week 3	6. Cost-Volume-Profit Analysis.	11 12 15 18 20 22
Week 3	7. Relevant Costs and Product Planning Decisions.	8 11 16 24 27
Week 3	8. Long-Term (Cap. Inv.) Decisions.	11 17 18 20 22 25



Week 4	Exam Chapters 5-8	
Week 4	9. Budgets in Planning and Decision Making	10 15 24 29 37
Week 4	10. Variance Analysis—A Tool for Cost Control and Performance Evaluation.	6 9 15 20 21 24 28
Week 5	11. Decentralization, Performance Evaluation, and the Balanced Scorecard.	9 10 17 21 29 30
Week 5	12. Financial Statement Analysis	6 10 13 19
Week 5	Exam Chapters 9-12	

The textbook coverage is only one part of this course. You will also find narrated slides for each chapter. The goal is to help you stay on top of the material. As such, this course will be conducted as a hybrid class. A hybrid class is partially on-line and partially live in class.

The class meeting times will focus on working through problems in teams. We refer to this style of course as flipping the classroom. You are expected to complete the chapter reading and listening to my recorded lectures before class.

I will also bring in stories from the Wall Street Journal to class. If you have any interest in working in business, I highly recommend that you begin reading the Wall Street Journal. If you want to subscribe to the Wall Street Journal, I will supply a link for the cheapest price available.

Contacting me can be done in different ways. You can email me; you may also find me on GChat (ekamlet11). If I don't respond to you, I am not at my computer. Of course, you may bring any questions at all to my office hours-no previous appointment necessary for my hours in the teachers' lounge. Finally, don't hesitate to contact the TA for the course for additional help.

Exams will be in class on the days in the syllabus. For exams, you may not use the calculator on your phone.

There will be other assignments as we progress through the course. They will be distributed to you in class.

My goal for this course is not only to teach you the rudiments of managerial accounting but to help you understand that Managerial Accounting is a powerful management tool and must fit into the business entity – both big and small – in order to justify its existence.



To sum up, the overall objectives of the course include an overview of the major management tools utilized in managerial accounting. In order to further your understanding of the subject, some of the history of managerial accounting and ethical issues will be included. It is required that you read the chapter and review my lectures on PowerPoint before class! If you are having difficulty with the course material, please contact me. I will do all I can to help you through the course but you must seek me out. Making sure your TA knows you will be very important to you at grading time. The TA can do a lot to increase your grade.

Finally, an ongoing look into the world of business today in order to see how the concepts we discuss are applied, will be included.

Telephones may not be displayed in class. If you get a text or call or email you feel you just have to see or take, please leave class for the day. If you do not, I will invite you to leave.

Grades will be determined on a curve for the course with the following weights:

Exam I	30
Exam II	30
Exam III	30
Discussion in class and with TA	10
Total Possible Points	100