



ACCT 335-102: Managerial Accounting II Syllabus

2024 Spring – Face-to-Face

Class meetings: This is a face-to-face course, which will meet weekly on Mondays from 6:00PM – 8:50PM in CULM LECT 2.

Instructor & General Information

COURSE MATERIALS	All materials and announcements can be accessed from the course webpage on Canvas (njit.canvas.edu)
INSTRUCTOR	Dr. Joseph A. Micale
OFFICE	CAB 2012 (Physical Office) Virtual Webex Personal Meeting Room: 2623 657 8835 Mon 3pm-6pm; or by appointment
EMAIL	joseph.micale@njit.edu (Please include ACCT 335 in the email subject line)
<p>*I will respond to all emails/Inbox messages within 24 - 48 hours. Quizzes, homework, and discussions will be graded bi-weekly.</p> <p>**Any inquiries related to grade changes must be discussed with the professor during office hours or by appointment. Email communications related to grade changes will not be responded to.</p>	

Course Description

This course examines the concepts and procedures underlying the development of a cost accounting system for managerial decisions, control, and performance reporting. Topics include cost measurement and cost control; cost-volume-profit analysis; job costing; activity- based costing; tools for planning and control; master budgeting and responsibility accounting; flexible budgeting and variance analysis; management control systems; inventory costing, management, and capacity analysis; cost information for decision making; relevant information; pricing decisions; cost management; strategic profitability analysis; cost allocation and revenues; measurement and control of overhead costs; and revenues and sales variances.

The course is designed following a half-flipped mode. Lectures will take half of the class time and will focus only on important and difficult issues. The other half of the class time will be student-lead hands on learning including but not limited to exercises, projects and cases. Students are expected to preview the lecture notes before class. Students are responsible for all topics covered in the lecture notes and assignments. Extra materials in the textbook are not required but may be helpful for studying required materials.

Textbook Materials

Required Textbook

Fundamentals of Cost Accounting, 6th edition by William Lanen and Shannon Anderson and Michael Maher, ISBN10: 1259969479 ISBN13: 9781259969478.

Optional Reference

Optional reference: *Horngren's Cost Accounting: A Managerial Emphasis*, 16th edition by Datar and Rajan, Publisher: Pearson, 2018.

Prerequisites/Co-requisites: ACCT 215

Grading Policy

[NJIT Grading Legend](#)

Final Grade Calculation

Final grades for all assignments will be based on the following percentages:

Quizzes	10%
Project	20%
Class Participation & Attendance	10%
Homework & Classroom Assignments	30%
Exams (Mid-term Exam = 15%; Final Exam = 15%)	30%

- Exams will be administered in person during scheduled class time
- The Final Exam will be a Timed take home exam administered via Canvas.
- Classroom Assignments may be completed in groups of 2-3 students.
- Late homework receives 50% of the score. No exceptions.
- Bonus boosts will be issued to students for active class participation.

Course Work

Quizzes: (10% of grade) There will be several multiple-choice quizzes throughout the course. They are meant to help you practice course concepts and prepare for the exams.

Project: (20% of grade) There will be one group project during the course focused on cost accounting. Students will be required to prepare budgets, cost analyses, and/or job costing. Students will be expected to provide analyses in Microsoft Excel or other Data Analytic tool. Students will participate in groups (3 – 4

individuals) and will be evaluated on their ability to reflect on their analyses utilizing core concepts learned in class. Groups will then present their findings using Powerpoint slides, which can be recorded together using Webex (found at: <https://njit.webex.com/>).

Class Participation & Attendance: (10% of grade) Students are expected to participate in weekly discussion forums in Canvas based on questions/prompts from recorded lecture materials. When all students participate in a discussion, it creates an active learning environment that will help you better understand the materials and be more successful in the class. Students will post their initial response to the prompt by Fridays at 11:59pm and respond to two classmates by Sunday at 11:59pm of the week they are listed.

Homework & Classroom Assignments: (30% of grade) Homework assignments will be given either weekly or bi-weekly to give students an opportunity to apply course concepts. In classroom assignments will be assigned weekly. Similar to quizzes, classwork and homework are designed to help students practice and prepare for quizzes and exams.

Exams: (30% of grade) Each exam will be summative to that point in the semester. Exams will include some multiple-choice questions but will mostly be open-ended problems for students to solve on their own and show their work. Exams will be proctored as per the policy listed in the section below.

Grading Scale

A	B+	B	C+	C	D	F
90-100	85-89	80-84	75-79	70-74	65-69	0-64

Grades are to reflect the level of understanding of course content.

Therefore, to achieve the grade of A or B in this class expect to:

- ***Attend 100% of the classes.*** During class new content is explained and then applied using in-class exercises and activities for better understanding.
- ***Come to class prepared 100% of the time.*** This means completing homework prior to class to the best of your abilities. To maximize learning and your competitiveness in the workplace ...

STUDY IT! WORK IT! Don't give up.

READ IT! COMPLETE IT! Bring your questions to class.

- ***Actively participate in class*** discussions, exercises, and activities to further understanding.

Expect the grade of C or lower with less preparation and participation.

Incompletes (I) are only given under special circumstances such as severe illness ... not for being unprepared for class or exams. These special circumstances will be confirmed with the office of the Dean of Students.

EDUCATIONAL ACCESS

Educational access is the provision of classroom accommodations, auxiliary aids and services to ensure equal educational opportunities for all students regardless of their disability. *If you are in need of accommodations due to a disability please contact Scott Janz (oars@njit.edu), Associate Director of the Office of Accessibility Resources & Services (OARS), Kupfrian Hall 201, to discuss your specific needs. A Letter of Accommodation Eligibility from the OARS authorizing your accommodations will be required.* Accommodations need to be requested in advance and will not be granted retroactively.

HONOR CODE regarding Academic Dishonesty: NJIT has a zero-tolerance policy regarding cheating of any kind and student behavior that is disruptive to a learning environment. Any incidents will be immediately reported to the Dean of Students. Punishment for Honor Code violations range from a failure in the course plus disciplinary probation up to expulsion from NJIT with notations on the students' permanent record. Avoid situations where honorable behavior could be misinterpreted. For more information on the Honor Code go to <http://www.njit.edu/academics/honorcode.php>

CLASSROOM CODE OF CONDUCT

To maximize learning and help transition to a professional work environment.

Success in business depends on the combined performance of the professional team, not the self-centered interests of one individual. Similarly, a good learning environment is collectively created and requires the contribution of ALL students within the class. To maximize classroom learning:

- **Attend regularly.** Arriving on time and departing when class is dismissed.
- **Prepare for class.** Preview lecture notes and complete assignment if any before class.
- **Engage in learning.** Being attentive during class. Giving class your undivided attention and actively contributing to discussion, exercises, and projects.
- **Show respect.** Listening attentively to others' thoughts and ideas.
- **Stay away from distractions.** Clear the desk, put away items such as cellphones that are unrelated to the class.

LEARNING GOALS AND OUTCOMES ADDRESSED IN THIS COURSE:

Analytical and Problem Solving Skills	Information and Communication Skills	Interpersonal Skills and Team Dynamics	Ethical Reasoning	Technology Skills	Globalization
XXX	XX	XX	X	XX	X

Analytical and Problem-Solving Skills

- Developing skills to critically analyze business problems.
- Applying these skills to cases, research papers, problems, and other assignments that require critical thinking and strong problem-solving skills.

Information and Communication Skills

- Articulating accounting concepts during class discussion of assignments, cases, and research papers.
- Delivering an effective oral presentation using visual aids and answering questions pertaining to the presentation.
- Applying effective business writing skills to the preparation of assignments, cases, and research papers.

Interpersonal Skills and Team Dynamics

- Demonstrating the skills of working in teams and achieving common goals. Developing leadership and management skills.
- Coordinating team roles and relationships that foster cooperation toward goals. Learning how to manage expectations and deadlines.
- Evaluating the performance of other group members.

Ethical Reasoning

- Developing a sense of ethical and professional behavior.

Technology Skills

- Preparing effective Excel spreadsheets, graphs, and a PowerPoint presentation.

Globalization

- Articulating the impact of globalization and the complexity it brings.

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ACADEMIC INTEGRITY

“Academic Integrity is the cornerstone of higher education and is central to the ideals of this course and the university. Cheating is strictly prohibited and devalues the degree that you are working on. As a member of the NJIT community, it is your responsibility to protect your educational investment by knowing and following the [NJIT academic code of integrity policy](#).

Please note that it is my professional obligation and responsibility to report any academic misconduct to the Dean of Students Office. Any student found in violation of the code by cheating, plagiarizing or using any online software inappropriately will result in disciplinary action. This may include a failing grade of F, and/or suspension or dismissal from the university. If you have any questions about the code of Academic Integrity, please contact the Dean of Students Office at dos@njit.edu”

Course Schedule

Module	Date	Topic	Readings	Assignments
0	01/22	Course Overview & Introduction		
1	01/22	Cost Accounting: Information for Decision-Making	Chapter 1	Chapter 1 HW Questions: E: 1-19,1-26,1-27,1-28; P: 1-31,1-32,1-33,1-35;
2	01/29	Cost Concepts and Behavior	Chapter 2	Chapter 2 HW Questions: E: 2-23,2-25,2-31,2-32; P: 2-37,2-42,2-50,2-52; Ch. 1 & 2 HWs Due 11:59PM February 4th
3	02/05	Fundamentals of Cost-Volume-Profit Analysis	Chapter 3	Chapter 3 HW Questions: E: 3-20,3-22,3-23,3-25,3-26,3-32; P: 3-50,3-54;
4	02/12	Fundamentals of Cost Analysis for Decision-Making	Chapter 4	Chapter 4 HW Questions: E: 4-35,4-38,4-39,4-41,4-44,4-46; P: 4-48,4-52,4-57; Ch. 3 & 4 HWs Due 11:59PM February 18th
5	02/19	Cost Estimation	Chapter 5	Chapter 5 HW Questions: E: 5-25,5-27,5-29,5-33,5-34,5-35; P: 5-30,5-54; Quiz#1 – 30 min – In Class (Covers Ch. 1, 2, 3, and 4)
6	02/26	Fundamentals of Product and Service Costing	Chapter 6	Chapter 6 HW Questions: E: 6-21,6-24,6-26,6-35,6-36; P: 6-41,6-46,6-47; Ch. 5 & 6 HWs Due 11:59PM March 3rd
7	03/04	Mid-Term Exam		

8	03/18	Job Costing	Chapter 7	Chapter 7 HW Questions: E: 7-22,7-27,7-29,7-38; P: 7-48,7-53;
9	03/25	Activity-Based Costing	Chapter 9	Chapter 9 HW Questions: E: 9-31,9-34,9-37,9-38, 9-42,9-47,9-49 Ch. 7 & 9 HWs Due 11:59PM March 31st
10	04/01	Guest Lecture TBD Students Meet with Group Project Team to Work on Presentations		
11	04/08	Fundamentals of Management Control Systems	Chapter 12	Chapter 12 HW Questions: E: 12-18,12-29,12-32,12-33;12-38, 12-44; P: 12-50; Quiz#2 – 30 min – In Class (Covers Ch. 7 and 9)
12	04/15	Planning and Budgeting	Chapter 13	Chapter 13 HW Questions: E: 13-22,13-24,13-29,13-35,13-45; P: 13-55; Ch. 12 & 13 HWs Due 11:59PM April 14th
13	04/22	Business Unit Measurement Performance	Chapter 14	Chapter 14 HW Questions: E: 14-23,14-26,14-28,14-29,14-30,14-41;
14	04/29	Variance Analysis	Chapter 16	Chapter 16 HW Questions: E: 16-12,16-13,16-21,16-24,16-31;16-35;16-36 Ch. 14 & 16 HWs Due 11:59PM May 5th
	05/03 – 05/09	Final Exam – Date TBD		

Tentative schedule subject to change. Students will be notified in class of any changes to the Course Schedule.

Additional Information and Resources

[Canvas Accessibility Statement](#)

Requesting Accommodations:

If you need accommodations due to a disability please contact Scott Janz, Associate Director of the [Office of Accessibility Resources and Services](#), Kupfrian Hall 201 to discuss your specific needs. A Letter of Accommodation Eligibility from the office authorizing student accommodations is required.

[General Resources for NJIT Students \(including technical support\)](#)