

Syllabus [2025Year 2 Term]

Course Information

Course Title	Managerial Accounting	Credits	3
Course Code	313050-7	Required/Elective (For Undergraduate Courses)	Selective majors
Department or Major	Department of International Business Administration	Language	English
Methods of Teaching		Lecture Room	월7,8,9/수7,8,9(국제503)
Time Allotment	Lecture(3) Experiments(0) Trainging & Practice(0) Performance(0) Designing & Planning(0)	Cyber Lectures	
Course Type	offline		
Cyber Lectures Preview			

Lecturer

Lecturer	Name	Soo Yeon Park	Rank	Assistant Professor	Final Academic Degree	경영학박사
	Department & college	Department of International Business Administration		Office	International Hall 606	
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	Field of Interest					

Course Summary

Course Description	This course introduces cost and management accounting topics to help students to understand how accounting information is used to manage an organization. Whereas financial accounting focuses on providing information that is relevant and useful for external users, managerial accounting focuses on providing information that is relevant and useful for internal decision makers including managers and executives. Such information is used by executives and management in manufacturing, high technology, and service organizations (both profit and nonprofit) for strategic planning, evaluation, and control. (100% English)
Description Related Courses	accounting principles, cost accounting
Course Goals	The course will introduce students to the following; 1) process to generate managerial accounting and cost information

	2) how to analyze and use managerial accounting information of decision making 3) how to design performance measurement system for control
Projected Results	On completion of this course, students are expected to: 1) Understand cost concepts and their uses 2) Ascertain and account for the costs of labor, materials, and overheads 3) Understand CVP analysis 4) Prepare budgets and set standard costs, calculate and interpret material, labor, and overhead variances 5) Perform simple short-term and long-term decision-making exercises 6) Use performance measures in evaluating managers and the firm (balanced scorecard, responsibility accounting)
Percentage of the original language classes (%)	
Cyber Lectures Preview	

Syllabus

Times	Lecture Topic	Lecture Goals	Lecture Methods	Assignments
1	Introduction Prologue			This syllabus is tentative; All the information contained here can be adjusted. Any updates will be announced in class and e-learning campus.
2	Chapter 1 Managerial accounting and cost concept			
3	Chapter 1 Managerial accounting and cost concept			
4	Chapter 3 Cost flows			
5	Chapter 3 Cost flows / Chapter 6 Variable costing			
6	Chapter 6 Variable costing			10/6 (MON) and 8 (WED)-No class due to Chu-seok holiday! (on-line lectures)
7	Chapter 5 CVP analysis			
8	Mid-term			10/22 (WED) Mid-term
9	Chapter 8 Master budgeting			
10	Chapter 8 Master budgeting / Chapter 14 Capital budgeting decisions			
11	Chapter 14 Capital budgeting decisions / Chapter 9 Flexible budgets and performance analysis			

Times	Lecture Topic	Lecture Goals	Lecture Methods	Assignments
12	Chapter 10 Standard costs and Variances			
13	Chapter 10 Standard costs and Variances / Chapter 13 Differential analysis			
14	Chapter 13 Differential analysis			
15	Final-exam			12/10 (WED) final exam

Methods of Grading

sequence	Description	Percentage	Details
1	Mid-tem Exam	30%	
2	Final-exam	30%	
3	Pop Quizzes	10%	
4	Assignments	10%	
5	Reports	0%	
6	Presentations & Discussions	10%	
7	Attendance	10%	
8		0%	
9	Others	0%	
All		100%	

Core of Value

핵심가치	전공역량	역량정의	역량구분	값 (%)
혁신 (Discovery)	창의적문제해결 (Creative problem-solving)	주어진 상황과 문제를 창의적으로 해결할 수 있는 능력	부역량	0%
혁신 (Discovery)	도전 (Challenging)	전공 지식을 새로운 분야와 융합하고 아우를 수 있는 능력		0%
혁신 (Discovery)	지식융합 (Knowledge convergence)	새로운 분야를 개척하거나 도전적으로 임할 수 있는 능력		0%
헌신 (Dedication)	세계시민 (Universal value)	세계 공동체 구성원으로 전공자로서 국제적 이슈에 대응할 수 있는 능력		0%
헌신 (Dedication)	상호협력 (Cooperation)	공동의 목적 달성을 위해 타인과 상호협력을 할 수 있는 능력		0%

핵심가치	전공역량	역량정의	역량구분	값(%)
헌신 (Dedication)	공동체 (Sense of community)	공동체의 구성원으로 서 필요한 태도와 윤 리의식을 가질 수 있 는 능력		0%
능동 (self-Determination)	자기주도 (Self-Managing)	주어진 상황과 문제 를 주도적이고 능동 적으로 해결할 수 있 는 능력		0%
능동 (self-Determination)	지식활용 (Knowledge application)	주어진 상황과 문제 에 대해 논리적으로 파악하고 분석할 수 있는 능력	부역량	0%
능동 (self-Determination)	논리적사고 (Logical thinking)	전공관련 지식을 필 요에 따라 다양하게 적용하고 활용할 수 있는 능력	주역량	0%
능동 (self-Determination)	의사소통 (Articulation)	대화를 통해 다양한 의견을 조율하고 합 의를 이끌어 낼 수 있 는 능력		0%

Textbook(s) & References

Descrip tion	Title	Author	Publisher
Requi red T extbo ok	Managerial Accounting 18/E (17/E)	Garriso n, Nore en, Bre wer	McGraw-Hill

Memo

- 1) The weekly schedule of the course is tentative. All announcements for the assignments will be delivered by the bulletin board, and it is YOUR RESPONSIBILITY to check them.
- 2) The course will be conducted in SEMINAR/LECTURE sessions. You are expected to come to these sessions well-prepared, be ready to respond to questions as required. A brief, first-time reading of each chapter ahead of a lecture allows students to better understand class materials.
- 4) There will be two non-cumulative exams: Mid-term and Final. You are expected to take all exams at the scheduled times. NO MAKE-UP QUIZ or EXAMS except for hospitalization due to serious medical reasons supported by documentation from general hospital.
- 5) The homework will be graded for effort, not for correctness. Late homework will not be accepted.
- 6) Students with more than four absence will receive a significant grade penalty.
- 7) Do not ask the instructor to change the grade unless there is a flaw in grading (in accordance with Anti-graft Law).
- 8) Ethics are vital to the process of education. Students must assume responsibility for maintaining honesty in all examinations. The penalty for cheating in an examination is a grade of "F" for the course.
- 9) Any electronic devices are prohibited during the class including taking pictures or recording audios (Materials and lectures in this course are protected by Copyright Law).