
MANAGERIAL ACCOUNTING in Fall 2020 (BA2002)

Course Code	BA2002	Professor(s)	Natalya Shiryaeva
Prerequisites	None	Office Number	G-2A03
Class Schedule	M: 10:50-12:25 in C-102 R: 16:20-17:55 in C-102	Office Hours	T 16:00-18:00 & F 15:00–17:00 W 10:30-11:30 or by appointment
Credits	4	Email	nshiryaeva@aup.edu
Semester	Fall 2020	Office Tel. Ext.	please use email

Course Description

The course will be a combination of cost determination and management analysis with focus on both traditional and contemporary concepts. The semester will begin with the role of managerial accounting within an organization, followed by various methods of costing. We will then study financial budgeting, including time value of money for capital budgeting purposes. The remaining topics revolve around using managerial accounting techniques for decision making.

Course Learning Outcomes

Understand and apply key managerial accounting concepts and tools to operational and strategic business decisions

Demonstrate critical thinking in the application of accounting tools and frameworks to management decision making.

Communicate well, in writing and orally, especially financial and quantitative information and your thought process for decision-making.

General Education

Course Outline

This is a tentative course schedule and will be revisited as the course progresses.

Week 1	Introduction to the Course and Management Accounting
Chapter 1	Management Accounting and Costs Concepts.
Chapter 6	Cost-Volume-Profit (CVP) Relationships
Chapter 8	Master Budgeting
Chapter 9	Flexible Budgets and Variance Analysis
Chapter 10	Performance Measurement: Balanced Scorecard
Chapter 2,5	Job-Order v. Process Costing: Calculating Unit Product Costs
Chapter 4	Activity Based Costing
Chapter 7	Variable Costing and Segment Reporting
Chapter 11	Differential Analysis
Chapter 12	Capital Budgeting Decisions
Chapter 13	Statement of Cash Flows

Textbooks

This course doesn't have any textbook.

Attendance Policy

Students studying at The American University of Paris are expected to attend ALL scheduled classes, and in case of absence, should contact their professors to explain the situation. It is the student's responsibility to be aware of any specific attendance policy that a faculty member might have set in the course syllabus. The French Department, for example, has its own attendance policy, and students are responsible for compliance. Academic Affairs will excuse an absence for students' participation in study trips related to their courses.

Attendance at all exams is mandatory.

IN ALL CASES OF MISSED COURSE MEETINGS, THE RESPONSIBILITY FOR COMMUNICATION WITH THE PROFESSOR, AND FOR ARRANGING TO MAKE UP MISSED WORK, RESTS SOLELY WITH THE STUDENT.

Whether an absence is excused or not is ALWAYS up to the discretion of the professor or the department. Unexcused absences can result in a low or failing participation grade. In the case of excessive absences, it is up to the professor or the department to decide if the student will

receive an “F” for the course. An instructor may recommend that a student withdraw, if absences have made it impossible to continue in the course at a satisfactory level.

Students must be mindful of this policy when making their travel arrangements, and especially during the Drop/Add and Exam Periods.

Covid-19 temporary amendments for BA2002:

Students who declared their learning location as on-site should refer to my normal attendance policy above. Students who declared their learning location as remote or late arrival are expected to attend every class synchronously via Teams if the classes are between 6 am and 10 pm of their local time. If classes are outside these hours of the local time, students are welcome to attend synchronously. Otherwise these remote learners must complete the required class activities and assignments and submit them in the required due time. Responsibility for completing any work rests solely with the student. Any student is also solely responsible for seeking help and advice immediately should they have any concerns regarding their progress with the course materials.

Grading Policy

The course final grade is made out of the following components:

Class Activities /Participation/Assignments: **15%**

Connect Assignments: **15%**

Exams (mid-term and final assessment): **70%**

Other

Academic Integrity: I take Academic integrity seriously. I will make sure that students who cheat will be penalised according to the University policies. Copies of the University’s policies were given to each student at registration and are available at the office of the Registrar. **You have signed an agreement to abide by them.**