

ACC 30: Introduction to Managerial Accounting

A. Course Description

ACC 30 pursues accounting into its more intricate phases and relates accounting data more closely to the requirements of management. The subject instructs on the manner of generating, organizing, and presenting such data and thereby aids the user in drawing conclusions from analysis of accounting data.

B. Course Objectives

This course aims to further enhance the students' knowledge of theories, concepts and practices applied in financial and managerial accounting. The intention is not to train students to become technicians on the subject but rather to become intelligent users of accounting information for decision-making purposes.

C. Course Outline and Timeframe

Chapter 12	Partnership
Chapter 13	Equity Transactions & Corporation Reporting
	First Departmental Long Exam
Chapter 14	Long-term liabilities
	Second Departmental Long Exam
Chapter 16	Reporting & Analysing Cash Flows
Chapter 17	Analysis of Financial Statements
Chapter 22	Cost-Volume-Profit Analysis
	Third Departmental Long Exam

D. Main Reference

Wild, J.J., Shaw, K.K., and Chiappetta, B., Principles of Accounting, 19th ed. McGraw-Hill Companies, 2009

Ibarra, V.C., ACC 30 Introduction to Managerial Accounting Workbook: Notes, Short and Long Problems, ORP, Ateneo de Manila University, 2008.

E. Supplementary Readings

Skousen, J.D., Stice, E.K., Stice, J.D., Intermediate Accounting, 16th ed., South-Western College Publishing, 2007

Williams, J., Haka, S., Bettner, M., and Meigs, R., Financial and Managerial Accounting: The Basis for Business Decisions, 12th ed., McGraw-Hill Companies, 2002.

F. Course Requirements

80%	Three departmental exams, 100 pts. each
20%	Quizzes & Class participation
100%	Final Grade

1. Departmental Exams

- Schedule and corrections – Scheduled outside of class hours. Papers will be returned to the students. Students are encouraged to review their papers for corrections, etc. **You only have 1 week after your exams have been returned to check for corrections.** The teacher will announce when the papers shall be returned. A student who is absent on such stipulated date will not be allowed to check for corrections.

- b. Grading system – Cumulative (scores from all three exams shall be **accumulated**) and graded based on the following scale:

Final Score	Letter Grade
273 – 300	A
255 – 272	B+
231 – 254	B
207 – 230	C+
174 – 206	C
150 – 173	D
Below 150	F

- c. Make-up exams – Absolutely no make-up departmental exam. If an exam is missed and no reasonable explanation is given, the teacher will give a **0** to the student who will miss the exam.
- d. *Condition – A student needs to reach at least 150 points in the long exam accumulated scores to pass the course. Failure to reach 150 (<150) fails the course.*
2. *Quizzes* – Computed % (based on over the highest, per instructor over all students of the instructor) of quizzes will be curved using the numeric values of the letter grades at the end of the semester. A suggested departmental scale (issued before the end of the semester) may be used by the instructor. No make-up quiz, for whatever reasons, will be allowed.
3. Class participation – The instructor in lieu of class participation may assign projects. This is a prerogative of the instructor. However, this should be announced at the **start** of the semester. Likewise, the basis for grading class participation should also be announced at the **start** of the semester. Attendance **is not** considered a part of class participation.

G. Final Grading System

Final Score	Letter Grade	QPI
3.76 - 4.00	A	4.00
3.31 - 3.75	B+	3.50
2.81 - 3.30	B	3.00
2.31 - 2.80	C+	2.50
1.81 - 2.30	C	2.00
1.00 - 1.80	D	1.00
Below 1	F	0.00

H. Class Policies

- Attendance will follow Ateneo rules on the number of allowable cuts and number of allowable minutes before a student is considered late.
- Cheating in a long exam will merit a final grade of F with disciplinary sanctions.
- Observe proper dress codes in all ACC 30 activities.
- Always bring your calculator, books, workbook, copies of exercises or problems in class. A student without these requirements will be asked to get out of the room and will be marked absent.
- Cell phones should be turned off while in class. Penalties will be imposed if your cell phone rings during the class.
- Other policies will be announced by the teacher.