

**UNIVERSITY OF PUERTO RICO
RIO PIEDRAS CAMPUS
COLLEGE OF BUSINESS ADMINISTRATION
ACCOUNTING DEPARTMENT**

SYLLABUS

COURSE TITLE:	Managerial Accounting		
COURSE CODE:	CONT 4006		
HOURS / CREDITS:	45 hours / 3 credits		
PREREQUISITES, COREQUISITES, OR OTHER REQUIREMENTS:	CONT 3106		
COURSE DESCRIPTION:			
<p>Introduction to accounting for managerial purposes. The use of information generated from the accounting information system to plan and control business activities is explained. Although emphasis is given to the use of information by those responsible for managing companies, the use of information by investors and potential investors will be also explained, when deemed necessary. The following areas will be emphasized: internal control, changes in price levels, origin and use of funds, cost concepts, budget (industrial and capital), interrelation between cost, volume, profit, standard costs, and variable costs. This course will be offered in the following modalities: face-to-face, hybrid, and online.</p>			
LEARNING OBJECTIVES:			
<p>At the end of the course, students will:</p> <ol style="list-style-type: none"> 1) Prepare special reports that will help them identify the various types of information needed by external and internal customers that relate to costs and their importance in decision making. 2) Demonstrate that they have the skills to identify problems and gather relevant information to find alternative solutions to unstructured problems. 3) Discriminate in favor of decisions with a high ethical sense and public and professional responsibility. 4) Interact with other colleagues in teamwork, which will allow them to recognize the value to reach consensus when faced with unstructured problems and complex situations. 5) Work with electronic spreadsheets or other productivity tools that will allow them to know how to design applications and cost systems. 			
CONTENT OUTLINE AND TIME DISTRIBUTION:			
Topic	Time Distribution		
	Face-to-face	Hybrid	Online
I. Introduction	1 hour	1 hour (face-to-face)	1 hour

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II.	Cost Accounting	2 hours	2 hours (online)	2 hours
III.	Cost accounting concepts	2 hours	2 hours (online)	2 hours
IV.	Short-term cost analysis	8.5 hours	1.5 hours online and 7 hours face-to- face	2 hours
V.	Exam	2 hours	2 hours (face-to-face)	2 hours
VI.	Exam discussion	1 hour	1 hour (online)	1 hour
VII.	Cost system	6 hours	6 hours (online)	6 hours
VIII.	Budgeting	3 hours	3 hours (online)	3 hours
IX.	Exam	2 hours	2 hours (face-to-face)	2 hours
X.	Exam discussion	1.5 hours	1.5 hour (online)	1.5 hour
XI.	Long-term cost analysis	6 hours	4 hours online and 2 hours face-to-face	6 hours
XII.	Responsibility Accounting	3 hours	3 hours (online)	3 hours
XIII.	Performance Evaluation	3 hours	3 hours (online)	3 hours
XIV.	Quality Costs	2 hours	2 hours (online)	2 hours
XV.	Final Exam	2 hours	2 hours (face-to-face)	2 hours
Total contact hours		45 hours	45 hours (16 hours face- to-face = 36% and 29 hours online = 64%)	45 hours

MAIN TEXTBOOK:

Hilton, R. W. (2017). Managerial Accounting: Creating Value in a Dynamic Business Environment. Twelfth edition. McGraw-Hill.

INSTRUCTIONAL STRATEGIES

Face-to-face	Hybrid	Online
<ul style="list-style-type: none"> • Conferences • Readings • Essays 	<ul style="list-style-type: none"> • Online instructional modules • Online readings 	<ul style="list-style-type: none"> • Interactive instructional modules • Online readings

<ul style="list-style-type: none"> • Teamwork assignments • Individual assignments • Application exercises • Oral presentations 	<ul style="list-style-type: none"> • Instructional videos • Teamwork assignments • Individual assignments • Application exercises • Oral presentations • Asynchronous and synchronous video conferencing 	<ul style="list-style-type: none"> • Instructional videos • Teamwork assignments • Individual assignments • Application exercises • Oral presentations • Asynchronous and synchronous video conferencing
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LEARNING RESOURCES AND MINIMUM EQUIPMENT REQUIREMENTS

Resource	Face-to-face	Hybrid	Online
Account in the institutional learning platform (e.g., Moodle)	Institution	Institution	Institution
Institutional email account	Institution	Institution	Institution
Computer, tablet, or laptop with internet access	Student	Student	Student
Applications or programs: word processing, spreadsheets, and presentation editor	Student	Student	Student
Speakers	Not applicable	Student	Student
Web camera or mobile device with camera and microphone	Not applicable	Student	Student

METHODS OF EVALUATION

Face-to-face	Hybrid	Online
Assignments5%	Assignments5%	Assignments5%
Exams75%	Exams75%	Exams75%
Essays5%	Essays5%	Essays5%
Oral presentations5%	Oral presentations5%	Oral presentations5%
Discussions of cases5%	Discussions of cases5%	Discussions of cases5%
Discussion of assigned exercises5%	Discussion of assigned exercises5%	Discussion of assigned exercises5%
If deemed necessary, a differentiated evaluation will be carried out for students with special needs.	If deemed necessary, a differentiated evaluation will be carried out for students with special needs.	If deemed necessary, a differentiated evaluation will be carried out for students with special needs.

REASONABLE ACCOMMODATION

The University of Puerto Rico complies with all state and federal laws and regulations concerning discrimination, including “*The American Disabilities Act*” (ADA Act) and Law 51 of the Commonwealth of Puerto Rico. Every student has the right to request and receive reasonable accommodation. Those students with special needs that require some type of assistance or accommodation shall explicitly communicate it directly to the professor. Students who are receiving Vocational Rehabilitation Services shall communicate that to the professor at the beginning of the semester to facilitate appropriate planning and the necessary equipment according

to the Students with Disabilities Affairs Office (Oficina de Servicios a Estudiantes con Impedimentos), of the Dean of Students Office. Any other student requiring assistance or special accommodation shall also communicate directly with the professor. A request for reasonable accommodation **does not exempt** the student from complying with the academic requirements of the study programs.

ACADEMIC INTEGRITY

The University of Puerto Rico promotes the highest standards of academic and scientific integrity. Article 6.2 of the UPR Students General Bylaws (Board of Trustees Certification 13, 2009-2010) states:

“that academic dishonesty includes, but is not limited to fraudulent actions; obtaining grades or academic degrees by false or fraudulent simulations; copying the whole or part of the academic work of another person; plagiarizing totally or partially the work of another person; copying all or part of another person answers to the questions of an oral or written exam by taking or getting someone else to take the exam on his/her behalf; as well as enabling and facilitating another person to perform the aforementioned behavior.”

Any of these behaviors will be subject to disciplinary action in accordance with the disciplinary procedure laid down in the UPR Students General Bylaws.

To ensure the integrity and security of user data, all hybrid, distance, and online courses must be offered through the institutional learning management platform, which uses secure connection and authentication protocols. The system authenticates the identity of the user using the username and password assigned to their institutional account. The user is responsible for keeping his password safe, protecting, and not sharing this password with other people.

INSTITUTIONAL POLICY AGAINST SEXUAL HARASSMENT

The University of Puerto Rico prohibits discrimination based on sex, sexual orientation, and gender identity in any of its forms, including that of sexual harassment. According to the Institutional Policy Against Sexual Harassment at the University of Puerto Rico, Certification Num. 130, 2014-2015 from the Board of Governors, any student subjected to acts constituting sexual harassment, must turn to the Office of the Student Ombudsperson, the Office of the Dean of Students, and/or the Coordinator of the Office of Compliance with Title IX for an orientation and/or a formal complaint.

GRADING SYSTEM

The following grading system will be used for the final course grade: A, B, C, D, F

CONTINGENCY PLAN IN CASE OF AN EMERGENCY

In case of an emergency or interruption of classes, your professor will communicate via institutional email to coordinate the continuity of the course offering.

BIBLIOGRAPHY

Title: Outsourcing to convert fixed costs into variable costs: A competitive analysis
Journal: International Journal of Research in Marketing

Reviewed on July 17th, 2023

Author: Yunchuan Liu and Rajeev K. Tyagi

Date: August, 2016

Title: Energy costs in Germany and Europe: An assessment based on a (total real unit) energy cost accounting framework

Journal: Elsevier

Author: Oliver Kaltenecker, Andreas Löschel, Martin Baikowski, Jörg Lingens

Date: May 2017

Title: Implementation of a Cost-Accounting Model in a Biobank: Practical Implications

Journal: Pathobiology

Author: Maria Beatriz González Sánchez, Ernesto López Valeiras and Andres C. García Montero

Date: March 2015

Title: Cost Accounting at the Service Level: An Analysis of Transaction Cost Influences on Indirect Cost Measurement in the Cost Accounting Plans of Large U.S. Cities

Journal: Public Administration Quarterly

Author: Zachary Moh

Date: Spring 2017

Title: Variable Costing and its Applications in Manufacturing Company

Journal: International Journal of Information, Business Management

Author: Salim Hasan

Date: May 2016

Title: An analysis of Cost-Volume- Profit of Nestle limited

Journal: International Journal of Commerce and Management Research

Author: B. Navaneetha, K. Punitha, Raichu Mercy Joseph, S. Rashmi and T. Sai Ashwariyaa

Date: March, 2017

Title: Using Cost-Volume-Profit to analyse the viability of implementing a new center

Journal: Brazilian Journal of Operations and Production management

Author: Ana Paula Beck da Silva Etges

Date: 2016

Title: Practical Application of Cost Volume Profit Analysis on Agro-Products: Evidence from Female Agro-product distributors In the Tamale Metropolitan Area of Ghana

Journal: Research Journal's Journal of Accounting

Author: Alhassan Iddrisu

Date: May 2016

Title: Cost allocation for cooperative inventory consolidation problems

Journal: Operations Research Letters

Author: Minghui Lai, Weili Xue and Lindu Zhao

Date: November 2016

Reviewed on July 17th, 2023

Title: Modern Watch Company: An instructional resource for presenting and learning actual, normal, and standard costing systems, and variable and fixed overhead variance analysis

Journal: Journal of Accounting Education

Author: Farkas, Maia, Kersting, Lee, Stephens, William

Date: June 2016

Electronic references:

Global, E. Y. (2018, April 26). The gig economy: a chance to control your costs or accelerate your growth? Retrieved April 10, 2020, from <https://go.ey.com/2C26Kd6>

Insights, E. Y. F. S. (2017, October 12). How automation can reduce costs while enhancing human potential? Retrieved April 10, 2020, from https://www.ey.com/en_nl/financial-services-emeia/case-study-how-can-automation-reduce-cost-while-enhancing-human-potential

Shen, M.-L. (n.d.). Businesses Focus on Containing Costs and Protecting Employees, According to PwC COVID-19 CFO Pulse Survey. Retrieved April 10, 2020, from <https://www.pwc.com/th/en/press-room/press-release/2020/press-release-03-04-20-en.html>

Weir, A., & Patterson, J. (2017, May 24). Costs and charges: regulators move into top gear. Retrieved April 10, 2020, from <https://assets.kpmg.com/content/dam/kpmg/xx/pdf/2017/11/costs-and-charges-regulators-move-into-top-gear.pdf>

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