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Academic Inquiries: Portland State University

**MGMT 199 – SPST: Managerial Accounting (6 quarter hours)**

**A transcript for this course will be issued by the host university, Shanghai International Studies University. The syllabus and instructor have also been approved as equivalent to MGMT199 SPST: Managerial Accounting by Portland State University, serving as US University of Record, as many universities require to transfer courses taken as study abroad. Portland State University will provide a transcript at the student's request.**

**Basic Information:**

<b>Instructor Name</b>	TBD
<b>E- Mail</b>	
<b>Office</b>	TBD
<b>Office Hours</b>	TBD, and by appointment

**Course Description:**

This course is designed to give students an understanding of how accounting and business information is used in planning, budgeting, decision-making, and performance evaluation.

**Required Course Materials:**

<b>Textbook</b>	<b>Edition</b>	<b>Author</b>	<b>Publisher</b>	<b>ISBN-10</b>
Managerial Accounting for Managers	2nd	Noreen, Brewer and Garrison	McGraw Hill	0073527130

Link to e-book purchase address:

[http://www.amazon.com/Managerial-Accounting-for-Managers-ebook/dp/B006YVKMKW/ref=sr\\_1\\_1\\_title\\_1\\_kin?s=books&ie=UTF8&qid=1381217983&sr=1-1&keywords=0073527130](http://www.amazon.com/Managerial-Accounting-for-Managers-ebook/dp/B006YVKMKW/ref=sr_1_1_title_1_kin?s=books&ie=UTF8&qid=1381217983&sr=1-1&keywords=0073527130)

**Course Hours:**

The course has 19 class sessions and a 5-hour field trip. Each class session is 160 minutes in length. The course normally meets from Monday to Friday. This course has a total of 67 contact hours including a final exam. Final exams are scheduled on July 29 and 30, 2019.

**Prerequisite:**

None

**Course Schedule:**

<b>Week</b>	<b>Session</b>	<b>Day</b>	<b>Topic (s)</b>	<b>Chapter(s)</b>	<b>Homework</b>
Week 1	July 2	T	School Orientation		
	July 3	W	Managerial Accounting and the Business and Environment	1	NA
	July 4	TH	Managerial Accounting and Cost Concepts	2	Ex. 2, 3, 4, 5, 6,
	July 5	F	Cost Behavior: Analysis and Use	3	Ex. 3,4,6 part 1, 7
Week 2	July 8	M	Cost-Volume-Profit Relationships	4	

	July 9	T	Cost-Volume-Profit Relationships	4	Ex. 1, 4,6,7,8,9,10,12
	July 10	W	<b>Exam 1</b>	1-4	
	July 11	TH	Job order costing	5	
	July 12	F	Job order costing	5	Ex 1,3,4,5,8,9,11,14
Week 3	July 15	M	Variable Costing	6	
	July 16	T	Variable Costing	6	Ex 1,2,3,5, P11
	July 17	W	Activity Base Costing	7	Ex 2, 3, 4, 5,7
	July 18	TH	Profit Planning	8	Ex 1,2,3,4,5,6,7,10
	July 19	F	<b>Field Trip (5-Hour)</b> Company Visit of Industrial Bank Co.,LTD  Industrial Bank is one of the first batch of joint-stock commercial banks in China and represents a time of change. Industrial Bank will arrange their HR manager and Business manager to introduce key elements of their bank operations.		
	July 22	M	<b>Exam 2</b>	5-8	
	July 23	T	Flexible Budgets and Performance Analysis	9	Ex 1,2,3,5,7,9,10
Week 4	July 24	W	Standard costs and Operating Performance Measures	10	Ex 2,3,4,6,7,8,9
	July 25	TH	Segment Reporting/Relevant Decision Making	11&12	
	July 26	F	Relevant Decision Making	12	3,4,5,6,7,8,11,12,13
Week 5	July 28	Sta	Reading Day		
	July 29	M	<b>Final Exam</b>		
	July 30	T	<b>Final Exam</b>		

### **Grading Policies:**

<b>Part</b>	<b>Percentage</b>	<b>Points</b>
<b>Quiz</b>		
5 quizzes - 10 points each.	14	50
<b>Exams</b>		
3 exams -100 points each	86	300
<b>Course Total</b>	<b>100%</b>	<b>350 Points</b>

### **Grade Distribution:**

<b>Percentage</b>	<b>Letter Grade</b>	<b>Grade Points</b>
100-90	A	4.0
80-89	B	3.0
70-79	C	2.0
60-69	D	1.0
59 or below	F	0.0

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## **Academic Integrity**

School expects honesty from students in presenting all of their academic work. Students are responsible for knowing and observing accepted principles of scholarly research and writing in all academic work.

Academic dishonesty or cheating includes acts of plagiarism, forgery, fabrication or misrepresentation, such as the following:

- claiming the work or thoughts of others as your own
- copying the writing of others into your written work without appropriate attribution
- writing papers for other students or allowing them to submit your work as their own
- buying papers and turning them in as your own
- having someone else write or create all or part of the content of your assignments
- submitting the same paper for more than one study or class without explicit permission from the faculty members

## **General Principles**

This program is committed to principles of trust, accountability, clear expectations and consequences. It is also committed to redemptive efforts, which are meaningful only in light of these principles. Students will be granted due process and the opportunity for an appeal.

Academic dishonesty offenses generally are subject to incremental disciplinary actions. Some first offenses, however, receive severe penalties, including dismissal from the program.

## **General Disciplinary**

The following is a non-comprehensive list of possible actions apart from dismissal from the program: warning from a professor, program director; a lower or failing grade on an assignment, test or course; suspension or dismissal from the course; suspension or dismissal from the program.

## **Disciplinary Actions for Specific Offenses**

Some academic dishonesty offenses call for specific disciplinary actions. The following have been identified:

Falsification of documents: Students who falsify or present falsified documents may be dismissed. Prospective students who are discovered to have presented falsified admission documents prior to admission shall be denied admission to the program. Should it be discovered after admission that a student had presented falsified documents for admission, such admission may be annulled and the record of academic achievement removed from the academic record, with appropriate notations. Such annulments or denials may be reviewed after one year.

Dishonesty in course requirements: Course work (a quiz, assignment, report, mid-term examination, research paper, etc.) in which a student has been dishonest generally will receive zero points towards the grade in fulfillment of a course requirement, and/or the student may receive a failing grade for the course. The professor of the course determines the appropriate consequence.

Final assignment: When a student cheats in a major or final assignment such as a comprehensive examination or presents plagiarized material in a major or final assignment, that student shall receive an F in that particular subject. Student cheats on more than two exams shall be dismissed from this program.