



# Syllabus (2018-1)

Course Title	Cost & Management Accounting	Course No.	22247-02
Department/Major	Business Administration/ Accounting	Credit	3
Class Time/ Classroom	Mon 6 <sup>th</sup> (3:30~4:45), Wed 3 <sup>rd</sup> (11:00~12:15) / SHINSEGAE 313		
Instructor	Name: Park Kyung-hee	Department: Business Administration	
	E-mail: khpark@ewha.ac.kr	Telephone: 02-3277-2794	
Office Hours/ Office Location	Tue 2:00~5:00, Thu 3:30~5:00 / SHINSEGAE 411		

## I. Course Overview

### 1. Course Description

This course is an introductory course in management accounting and is primarily aimed at students majoring, double-majoring, and minoring in business administration. In addition, cost information serves as the basis for calculating financial accounting information through the process of determining sales prices, inventory asset prices, and generating profits, and provides key information for performance evaluation and compensation. Therefore, in order to understand a company as a whole, it is essential to understand the flow of cost information throughout the entire process of corporate activities, from the purchase of raw materials to the manufacturing and sales activities of products.

### 2. Prerequisites

It is recommended that students who are double majoring in business administration take the "Principles of Accounting Information" course, which is taken as a basic course in their major, and take this course not only because it is suitable for the accounting course map, but also because it will actually help them learn, so they basically learn accounting principles.

### 3. Course Format

Lecture	Discussion/Presentation	Experiment/Practicum	Field Study	Other
70 %	30 %	%		%

**Explanation of course format:** 3 weeks before the lecture, the lecture content file will be uploaded to the cyber campus to help with preparation, and the lecture will be conducted focusing on key concepts, principles, and examples. Concepts that must be learned while taking the cost management accounting course.



#### 4. Course Objectives

- Understanding of various cost concepts
- Understanding cost flows for preparing financial statements
- Understanding the product costing and pricing process
- Understanding the budgeting process for planning and control activities
- Understanding of key concepts for strategy establishment and implementation (BSC, balanced scorecard), etc.
- Understanding the process of determining performance evaluations and rewards, etc.

#### 5. Evaluation System

Midterm Exam	Final Exam	Quizzes	Presentation	Projects	Assignments	Participation	Other
40%	45%	%	0%	%	10%	5%	%

(The above items can be changed according to the actual learning evaluation method.)

\*WHEN CARRYING OUT A GROUP PROJECT, PEER EVALUATION IS INCLUDED IN THE EVALUATION ITEM.

Evaluation of group projects may include peer evaluations.

## II. Course Materials and Additional Readings

### 1.Required Materials

Garrison, R. H. & Noreen, E. Brewer P. C., Cheng N. S. & Katherine C. K. Yuen, *Managerial Accounting: Asia Global Edition*(2nd ed.), McGraw-Hill, 2015.

### 2. Supplementary Materials

### 3. Optional Additional Readings

## III. Course Policies

- \* Students who take the Experiment and Laboratory Course are required to complete the statutory 'Laboratory Safety Education (Online Course)' held at the university.
- \* For laboratory courses, all students are required to complete lab safety training.



#### IV. Course Schedule

Week	Date	Topics & Class Materials, Assignments
Week 1	March 6 (Tue)	Ch.01 Introduction to Financial Management
	Thursday, March 8	Ch.01 Introduction to Financial Management
Week 2	March 13 (Tue)	Ch.02 Financial Statements, Taxes, and Cash Flow
	Thursday, March 15	Ch.02 Financial Statements, Taxes, and Cash Flow
Week 3	March 20 (Tue)	Ch.02 Financial Statements, Taxes, and Cash Flow
	Thursday, March 22	Ch.03 Working with Financial Statements
Week 4	Tuesday, March 27	Ch.03 Working with Financial Statements
	Thursday, March 29	Ch.03 Working with Financial Statements, Quiz 1 (Ch.1~Ch.3)
Week 5	Tuesday, April 3	Ch.04 Introduction to Valuation
	Thursday, April 5	Ch.04 Introduction to Valuation
Week 6	Tuesday, April 10	Ch.05 Discounted Cash Flow Valuation
	Thursday, April 12	Ch.05 Discounted Cash Flow Valuation
Week 7	Tuesday, April 17	Ch.06 Interest Rates & Bond Valuation
	Thursday, April 19	Ch.06 Interest Rates & Bond Valuation
Week 8	Tuesday, April 24	Ch.06 Interest Rates & Bond Valuation, Quiz 2 (Ch.4~Ch.6)
	Thursday, April 26	Mid-term Exam (Ch.1~Ch.6)
Week 9	May 1 (Tue)	Ch.07 Equity Market & Stock Valuation
	Thursday, May 3	Ch.07 Equity Market & Stock Valuation
Week 10	Tuesday, May 8	Ch.08 Net Present Value & Other Investment Criteria
	Thursday, May 10	Ch.08 Net Present Value & Other Investment Criteria
Week 11	Tuesday, May 15	Ch.09 Making Capital Investment Decisions
	Thursday, May 17	Ch.09 Making Capital Investment Decisions
Week 12	May 22 (Tue)	Public Holiday
	Thursday, May 24	Ch.09 Making Capital Investment Decisions, Quiz 3 (Ch.7~Ch.9)
Week 13	Tuesday, May 29	Ch.10 Some Lessons from Capital Market History
	Thursday, May 31	Ch.11 Risk & Return
Week 14	Tuesday, June 5	Ch.11 Risk & Return
	Thursday, June 7	Ch.12 Cost of Capital
Week 15	Tuesday, June 12	Ch.12 Cost of Capital
	Thursday, June 14	Ch.12 Cost of Capital, Quiz 4 (Ch.10~Ch.12)
Week 16	Tuesday, June 19	Final Exam (Ch.7~Ch.12)
	March 6 (Tue)	



## V. Special Accommodations

According to the University regulation #57, students with disabilities can request special accommodation related to attendance, lectures, assignments, and/or tests by contacting the course professor at the beginning of semester. Based on the nature of the students' requests, students can receive support for such accommodations from the course professor and/or from the Support Center for Students with Disabilities (SCSD).

\* The contents of this syllabus are not final—they may be updated.

### ESB Mission

To generate and disseminate knowledge to advance the understanding, practice and management of business while seeking to be a recognized leader in a high-quality business education.

- To play a leading role in the development of ideas that shapes the world of business and management.
- To prepare future women leaders of business, education and public services by delivering the quality education.

### Learning Goals

Goals	Definitions
Learning Goal 4: Strategic Thinking	Each student shall be able to identify key issues in business setting, develop a perspective is supported with relevant information and integrative thinking, to draw and assess conclusions.
Learning Goal 6: Management Knowledge	Students will demonstrate that they have adequate business specific knowledge and understanding.

### Traits

Goals	Traits
Learning Goal 4: Strategic Thinking	<b>Objective 1:</b> Students should develop qualitative decision making ability <b>AoL Trait # 4-1:</b> demonstrate integration and application skill <b>Objective 2:</b> Students should develop quantitative analytical skills <b>AoL Trait # 4-2:</b> demonstrate analytical skills and problem-solving skills
Learning Goal 6: Management Knowledge	<b>Objective 1:</b> Students should understand Basic business knowledge <b>AoL Trait # 6-1:</b> Acquisition of adequate knowledge of basic business principles in Finance, Accounting, MIS, OR/PM, Marketing, Management