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**Advanced Accounting**  
**Master Degree**  
**Syllabus**  
**BOK 2.24**  
**ACCT-211**  
**Specialty: 073 "Management"**  
**Educational program "Business Administration"**

**Quarter/Year:** Spring/2024

**Instructor:** Olga Shalamai

**Contact information:**

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**Prerequisites:** -

**ECTS Credits:** 6

**US Credits:** 3

### Course Description

This course introduces students to the concepts and applications of managerial accounting. Students focus on analysis and recording of various manufacturing costs, cost-volume-profit analysis, preparation of financial statements for a manufacturer, creation of static and flexible budgets and reports, evaluation of capital investments, and various costing systems.

### Course Outcomes

Upon completion of the course students will be able to:

PH3. Demonstrate knowledge of theories, methods and functions of management, modern concepts of leadership.

PH4. Demonstrate skills to identify problems and justify management decisions.

PH5. Describe the content of the functional areas of the organization.

PH6. Identify skills of search, collection and analysis of information, calculation of indicators to justify management decisions.

PH7. Demonstrate organizational design skills.

PH8. Apply management methods to ensure the effectiveness of the organization.

PH10. Have the skills to justify effective tools to motivate the staff of the organization.

PH16. Demonstrate skills of independent work, flexible thinking, openness to new knowledge, be critical and self-critical.

### Competencies

3K4. Ability to apply knowledge in practical situations.

3K5. Knowledge and understanding of the subject area and understanding of professional activity.

3K11. Ability to adapt and act in a new situation.

CK3. Ability to determine the prospects for the development of the organization.

CK4. Ability to identify functional areas of the organization and the relationships between them.

CK12. Ability to analyze and structure the problems of the organization, to form sound decisions

**Internationality:** Introduces financial accounting theory, including the accounting cycle, analysis and recording of transactions, and reporting financial information in accordance with Generally Accepted Accounting Principles (GAAP).

### **Communications**

*For individual issues, students should contact the professor ONLY by given e-mail or by Moodle. In the Subject line they should put: UACUFirstNameLastName. E-mail messages will normally be answered within 24 hours.*

*Note! Only emails sent from the student's corporate email address will be answered.*

*Attention! Official and only language used for assessment activities is English. Official and only languages used for communication within the University are Ukrainian and English.*

### **Student Responsibilities**

#### **Time Commitment**

The study of technical courses is cumulative (i.e., an understanding of earlier material is necessary to grasp concepts covered later). Past experience has shown a high correlation between procrastination and low grades. Students must be committed to completing tasks on time.

#### **Technical Aspects**

The student is obliged to provide himself/herself with all the necessary technical equipment for the educational process (laptop or computer, webcam, headsets or headphones and microphone), as well as access to the Internet.

Only students signed-in with their own first and last name are allowed into video lectures in Zoom.

#### **Grading Policy**

The course is based on mastery of course outcomes. Student grades for this course will be calculated based on performance.

Note: the minimal grade to pass a subject is 70%.

#### **Graduate Grading Guidelines**

The assignment of a letter grade for a course is an indication of the student's overall success in achieving the learning outcomes for the course. The course letter grade may be viewed as a summary statement of the student's achievement in individual assessments (assignments & activities). These assessments are intended to identify for students their strengths as well as those areas in need of improvement. Student work is assessed according to the guidelines below.

## Course-level Grading guidelines:

Grade	ECTS Grade	International Grade
90% - 100%	A	5 (Excellent)
83% - 89%	B	4 (Very Good)
75% - 82%	C	4 (Good)
70% - 74%	D	3 (Good)
60% - 69%	E	3 (Acceptable)
35% - 59%	FX	Not acceptable, possible repetition of course

## Criteria for grading:

ECTS grade	Requirements for the student
A	The student demonstrated a comprehensive systemic and in-depth knowledge of program material; processed basic and additional literature; obtained a solid grasp of the conceptual apparatus, methods, techniques and tools provided by the program; found creative abilities in the presentation of the educational program material both on this issue and on related modules of the course and related courses, or the student had a current control of 90-100 points
B	The student demonstrated good knowledge of program material; processed the basic literature, mastered the conceptual apparatus, methods, techniques and tools provided by the program, but with some inaccuracies
C	
D	The student showed mediocre knowledge of the core program material; learned information mainly from a lecture course or just one textbook; mastered only certain methods, techniques and tools provided by the program
E	
FX	The student has significant gaps in knowledge of the main program material; fragmentary mastered the basic concepts, techniques and tools; significant mistakes are made when using them

Maximum total possible points – 200 points incl. (Midterm and Final exam are 70% of overall evaluation, where Midterm – 30% and Final – 40%)

Tests and Assignments –40 points

Consultations – 20 points

Midterm exam – 60 points

Final exam – 80 points

## Student Workload

It is assumed that for each out of 17 class sessions, a student spends about 10.5 academic hours of work. This includes 3.5 academic hours of working on lecture materials (including consultations) and 7 academic hours of personal work.

Personal work material revision and assignment preparation.

Please pay attention that 1 academic hour equals to 40 minutes.

### **Assignment Format**

- All work should be shown in time. If the student misses the deadline – the task is failed.
- Midterm covered topics from previous lectures (weeks 1-7). It included multiple choice questions and cases (essays) and took about 1.5 hours.
- The Final exam covered all course material and included multiple choice questions and cases. It lasts for 2 hours. Admission to the Final exam is possible only if all the tasks of the curriculum are covered.

### **Academic dishonesty**

Academic integrity is submitting one's own work and properly acknowledging the contributions of others. Forms of academic dishonesty include:

1. Plagiarism – submitting all or part of another's work as one's own in an academic exercise such as an examination, a computer program, or written assignment.
2. Cheating – using or attempting to use unauthorized materials on an examination or assignment, such as using unauthorized texts or notes or improperly obtaining (or attempting to obtain) copies of an examination or answers to an examination. Including the use of artificial intelligence and pre-prepared answers to the questions of tasks is prohibited (unless otherwise specified in the task itself or allowed by the instructor).
3. Facilitating Academic Dishonesty – helping another commit an act of dishonesty, such as substituting for an examination or completing an assignment for someone else.
4. Fabrication – altering or transmitting, without authorization, academic information or records.

Any violation of these rules constitutes academic dishonesty and is liable to result in a failing grade and disciplinary action. In case of any academic dishonesty a student is not allowed to continue or retake the assessment activity and for the Final the unsatisfactory grade (“0”) is assigned for the course total. Cases of the academic dishonesty are not considered by the Academic Council.

Midterm and Final are valid only if they are taken on-campus (room defined by the dean's office) and on UACU's computer/laptop or online on the student's computer/laptop using Zoom and other conditions defined by the dean's office to avoid the cases of academic dishonesty. Students who will not meet this requirement will be expelled from the course with grade “0”.

In case of missed Midterm or Final exam (for a valid reason like sickness or an emergency) a request to repeat the exam is possible. Permit to repeat a midterm or final exam is done through a letter to the dean's office with request and approval of subject lecturer.

Submission or retaking of any assessment activities after deadlines are forbidden.

## Submission & Return Policy

Assignments must be submitted to the professor on or before the due date indicated in the Course Schedule. The assignments submitted after the due dates receive zero points.

**\*\*\*\* NO MAKE –UP QUIZZES AND EXAMS \*\*\*\***

## Schedule

	Topic	Assignment	Points
Lecture#1	Accounting as a Tool for Managers	Assignment 1 Quiz1	1 2
Lecture#2	Building Blocks of Managerial Accounting	Assignment 2 Quiz2	1 2
Lecture#3	Cost-Volume-Profit Analysis	Assignment 3 Quiz3	1 2
Lecture#4	Job Order Costing 1	Assignment 4 Quiz4	1 2
Lecture#5	Job Order Costing 2	Assignment 5 Quiz5	1 2
Lecture#6	Process Costing	Assignment 6 Quiz6	1 2
Lecture#7	Activity-Based, Variable, and Absorption Costing	Assignment 7 Quiz7 Participation (Consultations)	1 2 10
MT	Mid Term	Mid Term	60
Lecture#8	Budgeting	Assignment 8 Quiz8	1 2
Lecture#9	Standard Costs and Variances	Assignment 9 Quiz9	1 2
Lecture#10	Responsibility Accounting and Decentralization	Assignment 10 Quiz10	1 2
Lecture#11	Short-Term Decision Making	Assignment 11 Quiz11	1 1
Lecture#12	Capital Budgeting Decisions 1	Assignment 12	1

		Quiz12	1
Lecture#13	Capital Budgeting Decisions 2	Assignment 13	1
		Quiz13	1
Lecture#14	Balanced Scorecard and Other Performance Measures	Assignment 14	1
		Quiz14	1
Lecture#15	Sustainability Reporting	Assignment 15	1
		Quiz15	1
		Participation (Consultations)	10
Final	Final		80
			Total 200

### Recommended Materials

1. Managerial Accounting By Ray Garrison
2. Cost Accounting By Charles T. Horngren
3. Managerial Accounting: Tools for Business Decision Making by John J. Wild
4. Accounting Principles: A Business Perspective First Global Text Edition, Volume 1
- Financial Accounting James Don Edwards, PhD, D.H.C. J.M. Tull Professor Emeritus of Accounting Terry College of Business University of Georgia Roger H. Hermanson, PhD Regents Professor Emeritus of Accounting Ernst & Young-J. W. Holloway Memorial Professor Emeritus Georgia State University
5. Intermediate Accounting: by Donald E. Kieso (Author), Jerry J. Weygandt (Author), Terry D. Warfield (Author)
6. Introduction to Financial Accounting (Second Edition) : by Henry Dauderis , David Annand

Протокол засідання кафедр № 1 від 23.01.2024 року

Проректор з навчально-методичної роботи



Л.І.Кондратенко

Завідувач кафедри



Л.В.Жарова

Викладач



О.А.Шаламай

