

Boston Campus  
8 Asburton Place  
Boston, MA 02108-2770  
Phone: (617) 573 8000  
[www.suffolk.edu](http://www.suffolk.edu)



Madrid Campus  
Calle de la Viña, 3  
28003 Madrid (Spain)  
Tel: (34) 915 335 935  
[www.suffolk.es](http://www.suffolk.es)

## ACCT 202 - ACCOUNTING FOR DECISION MAKING II (3 credits)

### Course Description

Accounting for Decision Making II is the second course in a two-course sequence designed to provide users of accounting information with the skills required to appraise and manage a business. In this course, students will learn to use accounting information in the decision making process within the firm. The course will focus on understanding how accounting information provides the basis of managers' decision making process. The course is also designed to learn what kind of accounting information managers use in order to make different kinds of decisions and how to produce it.

### Course Objective

The objectives of the course are to:

- Understand the types of decisions managers make in planning, monitoring and controlling business operations.
- Understand the need for information in making these decisions.
- Understand how accounting meets that information need.
- Understand how internal reports are prepared and used.

### Required Text

Managerial Accounting.  
Garrison / Noreen / Brewer  
McGRAW-HILL Irwin, Inc.  
Thirteenth Edition (International Edition).

### Course Format

The course format will include reading and preparation of class sessions, lectures, class discussions and homework. Students are expected to read the chapters before topics are covered in class. Class sessions will be used to explain key concepts and to solve problems.

### Course evaluation and grading

<i>Mid-Term exam</i>	25%
<i>Quiz 1</i>	10%
<i>Quiz 2</i>	10%
<i>Final Exam</i>	35%
<i>Participation, Homework and Attendance</i>	20%

Percentage	Grade	Percentage	Grade
94-100	A	77-79	C+
90-93	A-	73-76	C
87-89	B+	70-72	C-
83-86	B	60-69	D
80-82	B-	59 or less	F

## **Homework**

The key to success in this course is to complete the homework as practice makes perfect. As well as allocating a part of the grade for homework, I will be randomly checking that students are completing homework assignments. It is also a good idea to practice additional exercises which have not been assigned at the end of the chapter especially if you are experiencing difficulties

## **Participation and Attendance**

You must bring your textbook to class as we will be using it extensively. Students will be expected to participate in class which means attempting to answer when called on but also offering opinions and asking questions without being called on. Attending class is greatly encouraged and failure to attend class will result in poor grades. Grades will be reduced by one third of a grade for each unjustified absence in excess of the two permitted. If you are sick, you must provide a doctor's certificate in order to have the absence justified.

## **Punctuality, Leaving Class and Respectfulness**

Please do not be late for class as it is extremely disruptive to the class. The door to the classroom will be shut five minutes after the commencement of the class and you will not be allowed to enter the class after this time. If this occurs, it will be counted as an unjustified absence. I prefer nobody to leave the class during the lesson but if it is an absolute emergency, please raise your hand and ask for permission to leave. There will be zero tolerance towards disrespectfulness. Anyone acting disrespectfully towards me will be invited to leave the class and see me during my office hours to explain their behavior before being allowed back into class again.

## **Academic Dishonesty**

Please note that students involved in academic dishonesty are subject to an automatic grade of "F" in the course and to suspension, enforced withdrawal, or dismissal from the University or appropriate lesser penalties if warranted by the circumstances. The University policy on Academic Honesty states:

Cheating on examinations, plagiarism, and/ or improper acknowledgement of sources in essays or research papers, and the use of a single essay or paper in more than one course, without the permission of the instructor, constitute unacceptable academic conduct.

It is dishonest to buy, download, borrow, or lend papers. It is unacceptable to make up or falsify data that are supposed to be collected from survey, experimentation, or other means. Work that is represented as yours should be your own; if not, the source should be properly identified. This applies to lab reports, computer projects, and group projects as well as to individual assignments.

It is the student's responsibility to understand what constitutes academic dishonesty. Please be careful when handing in assignments, reports, essays and/or cases that are based on individual work. In instances when work is suspected to be copied and/or plagiarized, all students involved will be notified and the case will be reviewed first by the instructor and then by the Office of Student Affairs.

## Course Outline

<b>SESSIONS</b>	<b>TOPIC</b>	<b>Chapter</b>
Class 1	Introduction	Chapter 1
Class 2	Cost Terms, Concepts, Classification and Cost behaviour	Chapter 2 & 5
Class 3	Cost Terms, Concepts, Classification and Cost behaviour	Chapter 2 & 5
Class 4	Job Order Costing	Chapter 3
Class 5	Job Order Costing	Chapter 3
	Quiz 1 (chapter 1 to 3)	
Class 6	Process Costing	Chapter 4
Class 7	Process Costing	Chapter 4
Class 8	Cost-Volume-Profit Relationships	Chapter 6
Class 9	Cost-Volume-Profit Relationships	Chapter 6
Class 10	Cost-Volume-Profit Relationships	Chapter 6
Class 11	Mid-Term Exam (Chapters 1-6)	
Class 12	Variable Costing	Chapter 7
Class 13	Variable Costing	Chapter 7
Class 14	Activity-Based Costing	Chapter 8
Class 15	Activity-Based Costing	Chapter 8
Class 16	Budgeting	Chapter 9
Class 17	Budgeting	Chapter 9
	Quiz 2 (Chapters 7-9)	
Class 18	Flexible Budgeting	Chapter 10
Class 19	Standard Costing	Chapter 11
Class 20	Standard Costing	Chapter 11
Class 21	Segment Reporting	Chapter 12
Class 21	Segment Reporting	Chapter 12
Class 22	Relevant Costing	Chapter 13
Class 25	Relevant Costing	Chapter 13
Class 26	Review Final Exam	
	Final exam (Chapters 7-13)	