

**Course Number:** 33:010:275: Section 10  
**Course Title:** Introduction to Managerial Accounting  
**Name of Instructor:** Natalia Jouan  
**Term and Year:** Spring 2025  
**Class Meeting Times:** MTH 12;10 pm-1:30 pm  
**Location:** RBS building, Room 1095  
**Instructor's Email:** [natjouan@business.rutgers.edu](mailto:natjouan@business.rutgers.edu)  
**Instructor's phone number:** 848-445-5185  
**Office Hours:** Wednesdays, 11 am to 12 pm. Via Webex using the following link:  
<https://rutgers.webex.com/rutgers/j.php?MTID=m05fb16a64413f7867ddb49b3b3da92b7>

## COURSE DESCRIPTION

A course in management accounting is a great starting place for those ultimately seeking a career in a corporate environment. This course offers students the tools to understand the implications of decisions across various industries and professions. We aim to develop students' ability to analyze, interpret, and question the accounting information they may encounter in a business context. Students will gain a sound appreciation of decisions based on accounting numbers to communicate and succeed in the business world.

All business students need to understand how companies make profits and how they can strive towards higher profits. It is also essential to understand how performance is measured and how targets can be achieved. This course will provide an understanding of the costs and profits of the business and how business decisions are based on them. Specifically, it will teach you how accounting information can help formulate business strategies, cost-planning, budget preparation, performance measurement, and short-term decisions.

## COURSE MATERIALS

### **Horngren's Cost Accounting 17th with MyLab Accounting access**

Wait to purchase the book; please continue to read below. You will get online access to the book with your MyLab subscription. You can purchase the hard copy of the book for \$34.99 once you activate your MyLab Accounting access.

**A note for accounting majors:**

During our class, we will cover the first 12 chapters of the textbook. Accounting majors will then cover the remaining chapters of the book (chapters 13 to 23) in a subsequent accounting course, Cost Accounting 33:010:451, which requires our Introduction to Managerial Accounting course 33:010:275 as a prerequisite. Your MyLab access purchased now will also be good for Cost Accounting.

**On Line Software (required): MYACCOUNTING LAB (MAL):**

Your MyLab Accounting access code will be found in your Canvas Course shell under the First Day Course Materials button on or before the first day of class. **NO other purchase is necessary.** Your course material charge is included in your student bill and guarantees the lowest cost available for your required materials. Once you have your access code, follow the Student Registration directions to register for MyLab Accounting.

**LEARNING GOALS AND OBJECTIVES**

This course is designed to help students develop skills and knowledge in the following area(s):

1. Analytical and critical thinking skills will be improved by applying knowledge acquired to solve exercises, problems, and mini-case studies.
2. In-class discussion of class material will enhance oral communication skills.
3. Computer skills will be enhanced through online homework and quizzes, participation in online class sessions, and the use of spreadsheets and Canvas for various communications.
4. Business skills will be enhanced by knowledge of costing, pricing, performance evaluation, and decision-making techniques.

## PREREQUISITES

You should have taken Financial Accounting as a prerequisite.

We will draw heavily on financial accounting for an in-depth understanding of costing, pricing, budgeting, performance evaluation, inventory management, and other decision-making skills to enhance the profitability of a business.

## ACADEMIC INTEGRITY

*Understanding the meaning and implications of academic integrity is more important than ever. You are responsible for carefully reading and signing the pledge below:*

([https://slwordpress.rutgers.edu/academicintegrity/wp-content/uploads/sites/41/2014/11/AI\\_Policy\\_2013.pdf](https://slwordpress.rutgers.edu/academicintegrity/wp-content/uploads/sites/41/2014/11/AI_Policy_2013.pdf))

I will strongly enforce this Policy and pursue *all* violations.

Don't let cheating destroy your hard-earned opportunity to learn. See [business.rutgers.edu/ai](https://business.rutgers.edu/ai) for more details.

## CLASSROOM CONDUCT

Please come on time, keep your phone away, and participate. Please check Canvas ([canvas.rutgers.edu](https://canvas.rutgers.edu)) and your official Rutgers email account regularly. Please make sure that in your account on Canvas, your notifications setting is green for receiving emails for all announcements-otherwise you will not receive an email from me for class announcements.

## ONLINE LECTURES

In the event there is a snow storm or extreme low temperatures, lecture will be held virtually. I will send a link and post the recording to Canvas.

## EXAM DATES AND POLICIES

We will have three exams during the spring semester with weights indicated below. If you miss the exam for a medical reason, you will need to provide a doctor's note in order to take a make up exam. Missing an exam for any other reason will earn you a zero. I will evaluate your request to take a make-up exam for a valid reason and allow it if necessary.

Exam 1: Chapters 1-5

Exam 2: Chapters 6-8

Final Exam: Cumulative. 60% chapters 9-12, 40% chapters 1-8

Please bring your laptop to class on the day of the exams. The exams will be in class, online, using respondus lockdown browser. Notes are not allowed.

You must download the respondus lockdown to your computer in order to access the exam. I will post a practice quiz with directions on how to do this. Please note chrome books do not support respondus lockdown browser. You need to have a working camera on your computer.

Only simple function calculators are allowed for this course. No graphing, programming, or financial calculators are allowed. Please make sure you secure one before the exam; you won't be allowed to use phone calculators either.

If you have a disability that influences testing procedures, provide send me an official letter from the Office of Disability Services at the start of the semester.

## GRADING POLICY

Course grades are determined as follows:

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<b>22.5 points</b>	<b>Exam 1</b>
<b>22.5 points</b>	<b>Exam 2</b>
<b>30 points</b>	<b>Final Exam</b>
<b>10 points</b>	<b>Homework</b>
<b>10 points</b>	<b>Online Quizzes</b>
<b>5 points</b>	<b>Data Analytics Group project</b>

## 100 points Total

There is extra credit in this course, you could get up to 2 extra points if you complete all adaptive assignments. You will be graded only on your actual performance in the exams and other criteria mentioned earlier.

Attendance is not mandatory; only online lectures (if we have any) will be recorded. However, if you attend consistently and participate during class, I might consider your place during grading. For example, if you end up with a weighted average of 89.8% and you are the first person on the list to get a B+, you will be bumped up to an A.

Warning grades will be posted in REGIS.

Your final grade is not subject to negotiation. If you feel I have made an error, submit your written argument to me within one week of receiving your final grade. Please clarify the precise error I made and provide all supporting documentation. If I have made an error, I will gladly correct it.

I cannot and will not adjust grades based on consequences, such as hurt pride, lost scholarships, lost tuition reimbursement, lost job opportunities, or dismissals. Please do not ask me to do so. It is dishonest to attempt to influence faculty to obtain a grade you did not earn, and it will not work.

## **Homework:**

The homework will be assigned by chapters at the beginning of each exam module and will be due right before the corresponding exam. It is your responsibility to work on the homework as the session progresses. I recommend working on the homework and quizzes for each chapter covered right after attending class or watching the lecture recording and recitations.

For the first assignment, I suggest you register and start early to identify any problem in accessing the site or figuring out how to do and submit homework. Since the system is automated, I can't allow people to submit homework after the due date due to needing to register or know how to submit it.

Pearson will allow students to work on an assignment, save it and then work on it later. Pearson will grade an assignment once the work is submitted for grading.

The online homework assignments in my accounting lab perfectly correlate to those in our textbook. For example, if I assign exercise 5-18, this 18<sup>th</sup> exercise in Chapter 5 will be the same in our textbook and my accounting lab. Although most students like to fill in numbers directly into the slots, you can print a blank copy of the assigned homework on the site.

**I will drop the lowest three of your homework grades from the final calculations to provide for emergencies. If you don't complete a homework assignment, you will get a 0, and this grade will not be dropped. You must do all homework assignments.**

If you have a technical question regarding Pearson, don't hesitate to contact technical support, which is available at the site via live chat. I will also post a handout on Canvas to clarify the registration process further.

## **Online Quizzes:**

There will be several online quizzes throughout the semester. These are meant to transition you from long homework problems to short, multiple-choice problems. Multiple-choice problems will be available on Pearson, and you will be allowed sixty minutes to complete the quiz.

You should come to class regularly and stay current with homework, and you will do well on quizzes.

**I will drop the lowest two of all quiz grades. If you don't complete a quiz assignment, you will get a 0, and this grade will not be dropped. You must do all quiz assignments.**

## **Data Analytics Project:**

The data analytics project is a group project. It will be due by the last day of class. I will randomly assign teammates using canvas teams. The groups will consist of 5 to 6 people. You will be given deadlines to complete the work in stages. Data analytics are widely used in the business field; this project will introduce you to some tools needed to perform data analysis. It will also give you experience working alongside people you might not know but with whom you must collaborate to have an assignment well done. Once you find a job, you will likely be placed in a team; please avoid having one teammate do all the work, as this creates an unfair load on that teammate, and it's an unethical work practice. You will grade your teammates performance once the project is completed.

## **Recitation**

Recitations are not mandatory, but they are a bundle package with lectures. During recitation sessions, we practice problems. Recitations are prerecorded videos from previous semesters. They are a "must-watch" if you want to do well in the course. You can fast forward during solving time if you are done with the problem shown. It might take you less than 90 minutes to go through it.

## **Tutoring:**

You can sign up for a tutoring session if you have a specific question. Please use Knack by downloading the app **Rutgers.joinKnack.com**. If a tutor doesn't get back to you within 24 hours, please reach out to me, and I will ensure a tutor is available to help you. This service is FREE!

## CLASS ASSIGNMENT SCHEDULE

Please note that all dates are tentative and are subject to change.

Announcements will be made in class and on Canvas

Day	Date	Class #	Topic
Thursday	January 23rd	1	introduction - Chapter 1
Monday	January 27th	2	Chapter 2
Thursday	January 30th	3	Chapter 2
Monday	February 3rd	4	Chapter 4
Thursday	February 6th	5	Chapter 4
Monday	February 10th	6	Chapter 5
Thursday	February 13th	7	Chapter 5
Monday	February 17th	8	Chapter 5
Thursday	February 20th	9	Chapter 3
Monday	February 24th	10	Chapter 3
Thursday	February 27th	11	Exam 1
Monday	March 3rd	12	Chapter 6
Thursday	March 6th	13	Chapter 6
Monday	March 10th	14	Chapter 6
Thursday	March 13th	15	Chapter 7
Monday	March 24th	16	Chapter 7
Thursday	March 27th	17	Chapter 8
Monday	March 31st	18	Review Chapters 6-8
Thursday	April 3rd	19	Exam 2
Monday	April 7th	20	Chapter 9
Thursday	April 10th	21	Chapter 9
Monday	April 14th	22	Chapter 10
Thursday	April 17th	23	Chapter 10
Monday	April 21st	24	Chapter 12
Thursday	April 24th	25	Chapter 12
Monday	April 28th	26	Chapter 12
Thursday	May 1st	27	Chapter 12
Monday	May 5th	28	Review Final exam
Final exam date	Thursday, May 8 <sup>th</sup> 8am to 11am		



## **SUPPORT SERVICES**

If you need accommodation for a *disability*, obtain a Letter of Accommodation from the Office of Disability Services. The Office of Disability Services at Rutgers, The State University of New Jersey, provides student-centered and student-inclusive programming in compliance with the Americans with Disabilities Act of 1990, the Americans with Disabilities Act Amendments of 2008, Section 504 of the Rehabilitation Act of 1973, Section 508 of the Rehabilitation Act of 1998, and the New Jersey Law Against Discrimination. <https://ods.rutgers.edu>

If you are a military *veteran* or are on active military duty, you can obtain support through the Office of Veteran and Military Programs and Services. <http://veterans.rutgers.edu/>

If you are in need of *mental health* services, please use our readily available services.  
[Rutgers Counseling and Psychological Services – New Brunswick: <http://rhscaps.rutgers.edu/>]

If you are in need of *physical health* services, please use our readily available services.]  
[Rutgers Health Services – New Brunswick: <http://health.rutgers.edu/>]

If you are in need of *legal* services, please use our readily available services: <http://rusls.rutgers.edu/>

If you are in need of additional *academic assistance*, please use our readily available services.  
[Rutgers University-New Brunswick Learning Center: <https://rlc.rutgers.edu/>]