

Instructor: Dr. Jay S. Kang, Professor of Accounting  
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Office Hours: Tue. 3:30-5:15PM & 6:30-7PM; Thur.3:30-5:15PM.  
Accounting Dept. SCI 301. Tel.338-1754, Fax 338-0596  
Instructor welcomes your call off-campus, Home Tel.(415)817-1688.

COURSE OBJECTIVE: The primary objective of this course is to assist students in learning accounting concepts and how these concepts are used for management, and the decision-making, planning and control. Ethical corporate governance & conducts. Scholarly research & writing. In-class Teamwork.

Prerequisite: ACCT 100 (or equivalent Financial Accounting). For equivalencies and prerequisites checking and approval, visit the Business Student Service Center advisors at BUS Room 112.

TEXT BOOK: Managerial Accounting [1<sup>st</sup> Edition, Not the earlier test edition] by BAMBER, et al. Prentice Hall ©2009, Custom Edition for SFSU.

GRADING:

Test 1 . . . . .	100 points
Test 2 . . . . .	200 points
3. . . . .	300 points
Final Test . . . . .	300 points
Essays & in-class Participation . .	100 points
Total Grading base =	500 points

Your semester total scores as a percentage of this grading base will determine the semester grade as follows: (Regrettably, no +/- grades.)

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|--------------------------------|--------------------------------|
| A if 89.5% or more             | B if 79.5% or more but < 89.5% |
| C if 69.5% or more but < 79.5% | D if 59.5% or more but < 69.5% |

Instruction Methods: Lectures, discussions, problem solving, cases, computer applications. *Students must do reading and writing assignments in advance.*

COMPUTER APPLICATION: In order to augment study in accounting, your hands-on computer application is encouraged. A couple or more essay assignments require your *word processing* at the minimum. Others may involve Excel and/or Access. Your use of the *Internet* is encouraged.

ESSAY ASSIGNMENT WRITING: Each essay must be clear and concise: single-spaced, one-page executive summary with the list of references and any appendices. Grading focuses on how well you adopt: (1) the instructor's footnotes to the Course Schedule; and (2) the format of writing, citation, and documentation that you find in recent articles published in *The Accounting Review*. Use the Review's editorial policy in the journal's website.

"Make-up" Examinations do not exist in principle. In case of a missed test, an arbitrary score will be assigned. This score will be based on the subjective evaluation of the instructor, but in no case will be higher than the lowest of other examination scores. A make-up test may be offered to a student when the need for such a test is communicated to and approved by the instructor at least a week in advance of the scheduled test date.

Your LAST test *cannot be waived*. Make sure that your last test DATES are OK with you, AS YOU ENROLL.