

ACC 1104 C , MANAGERIAL ACCOUNTING.

COWAN 206, W 6:30 - 8:50 PM

INSTRUCTOR: Prof. Don Schraeder, MBA, CPA.

OFFICE: COWAN 204 **OFFICE PHONE:** 272-7102 Ext. 291 **HOME PHONE:** 454 - 3479

OFFICE HOURS: M,W,F 10:30 – 11; M, W Noon – 3 ; Thur. 4:30 – 6:30 ; also by appointment on Tue. , Fri. or other times as needed. You may call me at the office or at home between 7 AM - 9 PM and leave your phone # for an appointment. You can also e-mail me at schraederd@gborocollege.edu (but phoning is usually better for me than e-mail.)

COURSE DESCRIPTION: An introduction to the fundamental principles of Managerial Accounting.

PURPOSE : To achieve an understanding of the use of accounting information for managerial, investor and other business decisions.

PREREQUISITES: ACC 1102 & desire to work hard and learn.

TEXTBOOKS: 1. MANAGERIAL ACCOUNTING 9th ed.BY WARREN, REEVE & FESS.
THOMPSON SOUTHWESTEN PUBLISHING.
2. STUDY GUIDE FOR THE ABOVE BOOK.
3. WEBSITE: www.thomsonedu.com/accounting/warren

METHOD OF INSTRUCTION: LECTURE, COMPLETION OF EXERCISE AND PROBLEM ASSIGNMENTS BOTH IN-CLASS AND OUTSIDE OF CLASS (USING EXCEL WHENEVER POSSIBLE) AND STUDY GUIDE COMPLETIONS.

STUDENT EVALUATION TECHNIQUES:

1. 7 EXAMS at 100 pts. each	700	
2. POST-TEST 2 QUES/CH., 28 QUES. @ 2 pts. ea...	56	A: 1,096 - 970
3. BEST 11 OF 14 QUIZES at 5 pts. each.....	55	B: 969 - 870
4. BEST 11 OF 14 IN-CLASS ASSIGN. at 5 pts.	55	C: 869 - 760
5. BEST 13 OF 16 OUT-OF-CLASS ASSIGN. at 5 pts	65	D: 759 - 650
6. ATTENDANCE OR EX. CREDIT POINTS.....	25	F: < 650
7. 14 STUDY GUIDE completions at 10 pts. each.....	<u>140</u>	(+ OR – GRADES , to be determined based on class results.)
	TOTAL 1,096 Pts	

GRADING:

NOTES:

1. Exams: The exams may be a mixture of Matching Columns, True-False, Multiple Choice, Short problem answers, statements, journal entries, or essays drawn from class \ lecture, exercises, problems or the study guide.
2. Quizzes & Assignments: Make-ups will be allowed for out-of-town team requirements. Other cases will be considered only after 2 misses and when all misses have been documented with notes explaining the facts of your particular situation.
3. **If you miss class you should follow up with a note explaining why you were absent.**

*** FORMULA FOR SUCCESS: PLANNING + HARD WORK = BEST ACHIEVEMENT.**

(GOOD, BETTER, BEST.....NEVER LET IT REST, UNTIL THE GOOD IS BETTER AND THE BETTER, BEST.)

EXERCISE + GOOD NUTRITION + STUDY = EXCELLENT HEALTH IN... BODY & MIND.

<u>Meeting & Date</u>	<u>A. TOPICS & ASSIGNMENT(S) DUE THIS MEETING.</u> <u>B. IN CLASS ITEMS. (Subject to change as necessary.)</u>
(1) W. 1.16	A1. INTRODUCTION– MANAGERIAL ACCOUNTING, SYLLABUS: OUTLINE OF COURSE & PRETEST. A2. CH. 1, Managerial Accounting Concepts and Principles, & DO STUDY GUIDE B. In-class assign. # I-1,_____ .
Begin week 2. -----	
(2) W. 1.23	A1. READ CH. 1, Managerial Accounting Concepts and Principles, & DO STUDY GUIDE A2. READ CH. 2 , Job Order Cost Systems. & DO STUDY GUIDE. A3. CH. 1, Outside-class assign # O-1,_____ . B1. Quiz # 1. B2. Quiz # 2. B3. In-class assign. # I-2,_____
Begin week 3. -----	
(3) W. 1.30	A1. CH. 2, Outside-class assign # O-2,_____ . A2. REVIEW CH. 1 & 2. A3. READ CH. 3, Process Cost Systems. & DO STUDY GUIDE. B1. Quiz # 3. B2. In-class assign. # I-3,_____
Begin week 4. -----	
(9) W. 2.6	A1. CH. 3, Outside-class assign # O-3,_____ . <u>A2. EXAM 1: CH. 1 & 2.</u> A3. READ CH. 4 Cost Behavior and Cost-Volume-Profit Analysis. & DO STUDY GUIDE. B1. BRING COMPLETED STUDY GUIDE FOR CHAPTERS 1 & 2. - DO NOT TEAR OUT PAGES. B2. QUIZ # 4, In-class assign. # I-4,_____ .

Meeting & DateA. TOPICS & ASSIGNMENT(S) DUE THIS MEETING.B. IN CLASS ITEMS. (Subject to change as necessary.)

Begin week 5. -----

(5) W. 2.13

- A1. CH. 4, Outside-class assign # O-4,_____.
- A2. READ CH. 5 Variable Costing for Management Analysis.
& DO STUDY GUIDE

B. QUIZ # 5, In-class assign. # I-5,_____.

Begin week 6. -----

(6) W. 2.20

- A1. CH. 5, Outside-class assign # O-5,_____.
- A2. EXAM 2: CH. 3 & 4.
- A3. BRING COMPLETED STUDY GUIDE FOR THESE
CHAPTERS. - DO NOT TEAR OUT PAGES.
- A4. READ CH. 6 READ CH. 6 Budgeting. DO STUDY GUIDE

B1. QUIZ # 6, In-class assign. # I-6,_____.

Begin week 7. -----

(7) W. 2.27

- A1. CH. 6 Outside-class assign # O-6,_____.

A2. EXAM 3: CH. 5 & 6.

A3. BRING COMPLETED STUDY GUIDE FOR THESE
CHAPTERS. - DO NOT TEAR OUT PAGES.

A4. READ CH. 7 Performance Evaluation Using Variances from
Standard Cost. DO STUDY GUIDE.

Begin week 8. -----

*** M. 3.3 – F 3.7 SPRING BREAK, NO CLASSES.

Begin week 9. -----

(9) W. 3.12

- A1. CH. 7 Outside-class assign # O-7,_____.
- A2. READ CH. 8, Performance Evaluation for Decentralized
Operations. DO STUDY GUIDE.

B1. QUIZ # 7, In-class assign. # I-7,_____.

B2. QUIZ # 8, In-class assign. # I-8,_____.

Meeting & Date

A. TOPICS & ASSIGNMENT(S) DUE THIS MEETING.

B. IN CLASS ITEMS. (Subject to change as necessary.)

Begin week 10. -----

(10) W. 3.19

A2. CH. 8 Outside-class assign # O-8,_____.
A3. READ CH. 9 , Differential Analysis and Product Pricing.
DO STUDY GUIDE.

B1. QUIZ # 9, In-class assign. # I-9,_____.

Begin week 11. -----

(11) W. 3.26

A1. CH. 9 Outside-class assign # O-9,_____.

A2. EXAM 4: CH. 7 & 8.

A3. BRING COMPLETED STUDY GUIDE FOR THESE
CHAPTERS. - DO NOT TEAR OUT PAGES.

A4. READ CH. 10 , Capital Investment Analysis.
DO STUDY GUIDE.

B1. QUIZ # 10, In-class assign. # I-10,_____.

Begin Week 12. -----

(12) W. 4.2

A1. CH. 10 Outside-class assign # O-10,_____.

A2. EXAM 5: CH. 9 & 10.

A3. BRING COMPLETED STUDY GUIDE FOR THESE CHAPTERS.
- DO NOT TEAR OUT PAGES.

A2. READ CH. 11 , Cost Allocation and Activity Based Costing.
DO STUDY GUIDE.

B1. QUIZ # 11, In-class assign. # I-11,_____.

Meeting & DateA. TOPICS & ASSIGNMENT(S) DUE THIS MEETING.B. IN CLASS ITEMS. (Subject to change as necessary.)

Begin Week 13. -----

(13) W. 4.9

A1. CH. 11 Outside-class assign # O-11,_____.

A3. READ CH. 12 , Cost Management for Just-in-Time Environments. DO STUDY GUIDE.

A4. READ CH. 13 , Statement of Cash Flows. DO STUDY GUIDE.

B1. QUIZ # 12, In-class assign. # I-12,_____.

B2. QUIZ # 13, In-class assign. # I-13,_____.

Begin week 14. -----

(14) W. 4.16

A1. CH. 12 Outside-class assign # O-12,_____.

A2. CH. 13 Outside-class assign # O-13 A,_____.

A2. EXAM 6: CH. 11 & 12.A3. BRING COMPLETED STUDY GUIDE FOR THESE CHAPTERS.
- DO NOT TEAR OUT PAGES.

A4. READ CH. 14 , Financial Statement Analysis. DO STUDY GUIDE.

B1. QUIZ # 14, In-class assign. # I-14,_____.

B2. CH. 14 REVIEW.

Begin week 15. -----

(15) W. 4.23

A1. CH. 13 Outside-class assign # O-13 B,_____.

A3. CH. 14 Outside-class assign # O-14 A,_____.

A4. CH. 14 Outside-class assign # O-14 B,_____.

B. Review for final.

Begin week 16. -----

FINAL DATE & TIME: WED. APRIL 30, 6:30

A1. EXAM 7: CH. 13 & 14A2. COMPREHENSIVE POST-TEST (28 QUESTIONS @ 2 pts. each = 56 pts.)A3. BRING COMPLETED STUDY GUIDE FOR CHAPTERS 13 & 14.
- DO NOT TEAR OUT PAGES.