



Acc233 4 Credits

Online – Fall 2006

Arthur J. Braza

Phone: (860) 383-5222

e-mail: abraza@abraza.com

Office: Annex Room 14

Office Hours: Posted

Prerequisite:

Prerequisite: ACC* K111 with a "C" grade or better or successful completion of ACC* K112.

Course Description:

This course encompasses fundamental principles and procedures needed for planning, evaluating, and controlling the organization's internal activities. Students will be exposed to accounting systems that are designed to provide information for managers as they relate to decision making. Topics include: budgeting, relevant costing, absorption and direct costing models, production levels, and inventory evaluations. Students work with accounting information that includes job-order costing, process costing, and standard costs.

Required Materials:

Cost Accounting: 12th Edition. Horngren, Datar & Foster, Prentice Hall, 2006

Calculator

Study Guide (Optional)

Educational Objectives:

The objectives are to provide the student with the analytical and quantitative skills necessary for making sound business decisions and to introduce students to the managerial applications of accounting information.

Grading and Classroom Policies:

The grading policy is as stated in the Manual of Policy and Procedures on Grades and Quality Points.

Point/Grade Distribution is as follows:

A	94-100	C+	77-79
A-	90-93	C	73-76
B+	87-89	C-	70-72
B	83-86	D+	67-69
B-	80-82	D	63-66

Grading and Classroom Policies:

There are three semester exams and a **MANDATORY** final exam. If a semester exam is missed it is a zero. The final exam is **MANDATORY** and cannot be missed nor dropped. I will drop the lowest semester exam grade but not the final exam.

Attendance Policy:

Participation in chat rooms is optional. I provide the chat sessions to allow you to ask questions in real time. You may always email your questions to abraza@abraza.com

Withdrawal Policy:

A student who finds it necessary to discontinue a course must complete a "Withdrawal Request Form" in the Registrar's office. Students who do not withdraw, but stop attending will be assigned an "F" signifying a failing grade. Eligibility for a refund of tuition is based upon the date of withdrawal when received by the Registrar.

Disabilities Statement:

If you are a student with a disability and believe you need accommodations for this class, it is your responsibility to contact the Disabilities Counseling Services at 383-5240. To avoid any delay in the receipt of accommodations, you should contact the counselor as soon as possible. Please note that I cannot provide accommodations based upon disability until I have received an accommodation letter from the Disabilities Counselor.

Academic Integrity:

Any student who cheats on an exam will receive a grade of ZERO for the exam. Any subsequent cheating will result in a ZERO for the course and possible suspension from the College.

Course Content:

- Chapter 1 The Accountant's Role in the Organization
- Chapter 2 An Introduction to Cost Terms and Purposes
- Chapter 4 Job Costing
- Chapter 10 Determining How Costs Behave
- Chapter 3 Cost-Volume-Profit Analysis
- Chapter 5 Activity Based Costing and Activity Based Management
- Chapter 6 Master Budget and Responsibility Accounting
- Chapter 7 Flexible Budgets, Direct Cost Variances and Management Control
- Chapter 9 Inventory Costing and Capacity Analysis
- Chapter 11 Decision Making and Relevant Information

<u>Week</u>	<u>Reading</u>	<u>Homework</u>
8/28	Chapter 1	1, 2, 16, 23, 26
8/30	Office Hours 7:00 to 8:00 PM	
9/5	Chapter 2	5, 6, 7, 10, 11, 16, 20, 21, 28
9/7	Office Hours 7:00 to 8:00 PM	
9/11	Chapter 4	1, 2, 9, 13, 16, 17, 26, 33
9/13	Office Hours 7:00 to 8:00 PM	
9/18	Chapter 10	5, 9, 10, 16, 19, 23, 25, 30
9/19	Office Hours 7:00 to 8:00 PM	
9/27	Office Hours 7:00 to 8:00 PM	
Exam #1 Chapters 1, 2 & 4, Exam Open from 9/28 to 10/1		
10/2	Chapter 3	2, 4, 12, 16, 17, 21, 24, 25, 36, 46
10/5	Office Hours 7:00 to 8:00 PM	
10/16	Chapter 5	(Tentative) 4, 10, 16, 20, 28
10/17	Office Hours 7:00 to 8:00 PM	
10/23	Chapter 6	1, 2, 9, 26, 27
10/25	Office Hours 7:00 to 8:00 PM	
Exam #2 Chapters 10, 3 & 5, Exam Open from 10/26 to 10/29		
11/2	Office Hours 7:00 to 8:00 PM	
11/6	Chapter 7	3, 4, 7, 21, 22, 23, 25
11/8	Office Hours 7:00 to 8:00 PM	
11/13	Office Hours 6:00 to 7:00 PM	
Exam #3 Chapters 6 & 7, Exam Open from 11/16 to 11/19		
11/20	Chapter 9	1, 7, 9, 16, 18, 20, 22
11/27	Office Hours 7:00 to 8:00 PM	

12/4 Chapter 11 1, 2, 4, 8, 16, 21, 22, 27, 29

12/5 Office Hours 7:00 to 8:00 PM

Final Exam Chapters 9 & 11, Exam Open from 12/7 to 12/10