



Acc118 4 Credits
Online – Fall 2007
Arthur J. Braza
Phone: (860) 383-5222
e-mail: abraza@cox.net
Office: TBA
Office Hours: Posted

Prerequisite:

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

Course Description:

This course is a study of the application of accounting principles and procedures relevant to a manufacturing business. The emphasis of the course will be directed in cost accumulation systems, cost-volume- profit analysis, budgeting & control and performance evaluation.

Required Materials:

Managerial Accounting: 12th Edition. Garrison & Noreen, Irwin, 2008
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@cox.net

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 Managerial Accounting and the Business Environment
- Chapter 2 Cost Terms, Concepts, and Classifications
- Chapter 3 Systems Design: Job-Order Costing
- Chapter 5 Cost Behavior: Analysis and Use
- Chapter 6 Cost-Volume-Profit Relationships
- Chapter 7 Variable Costing: A Tool for Management
- Chapter 9 Profit Planning
- Chapter 10 Standard Costs and the Balanced Scorecard
- Chapter 13 Relevant Costs for Decision Making

<u>Week</u>	<u>Reading</u>	<u>Exercises & Problems</u>
8/28	Chapter 1-All Lightly	
8/29	Office Hours 7:00 to 8:00 PM	
9/4	Chapter 2-All, Appendix 2A	E2-1, E2-2, E2-3, E2-5, E2-8, E2-13, P2-15, P2-16
9/6	Office Hours 7:00 to 8:00 PM	
9/17	Office Hours 7:00 to 8:00 PM	
9/24	Chapter 3-All	E3-1, E3-3, E3-4, E3-5, E3-6, E3-8, E3-10, E3-13, E3-16
9/27	Office Hours 7:00 to 8:00 PM	
Exam #1 Chapters 1, 2 & 3, Exam Open from 10/4 to 10/7		
10/9	Chapter 5-All, Appendix 5A	E5-3, E5-4, E5-5, E5-6, E5-10, P5-16
10/9	Office Hours 7:00 to 8:00 PM	
10/18	Office Hours 7:00 to 8:00 PM	
10/23	Chapter 6-All	E6-1, E6-3, E6-4, E6-5, E6-6, E6-7, E6-8, E6-17 P6-18, P6- 20
Exam #2 Chapters 5 & 6, Exam Open from 10/25 to 10/28		
11/1	Chapter 7-All	E7-1, E7-2, E7-5, E7-7, E7-9, P7-11
11/6	Chapter 9-All	E9-1, E9-9, P9-14
11/8	Office Hours 7:00 to 8:00 PM	
Exam #3 Chapters 7 & 9, Exam Open from 11/22 to 11/25		
11/19	Office Hours 7:00 to 8:00 PM	
11/19	Chapter 10-To page 438	E10-2, E10-3, E10-4, E10-9, P10-19
11/29	Office Hours 7:00 to 8:00 PM	
12/3	Chapter 13-All	E13-1, E13-2, E13-3, E13-4, E13-6, E13-9, E13-10, E13-12
12/6	Office Hours 7:00 to 8:00 PM	
Final Exam Chapters 10 & 13, Exam Open from 12/6 to 12/9		

