



574 NEW LONDON TURNPIKE • NORWICH, CT 06360 • 860-886-0177

Acc118 4 Credits  
Tuesday/Thursday – Fall 2015  
Arthur J. Braza  
e-mail: [art@abraza.com](mailto:art@abraza.com)  
10:00 AM to 11:40 AM

**Prerequisite:**

Prerequisite: ACC\* K111

**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 W/Connect Plus Edition: 15<sup>th</sup>: Garrison: **ISBN:** 9781259282218

**Copyright Year:** 2015 **Publisher:** McGraw-Hill

Homework Manager Site: <http://connect.mheducation.com/class/a-braza-fall-2015-tuesday-thursday-1>

Calculator

**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 four semester exams in addition the average of the homework assignments are counted as a semester exam. If a semester exam is missed it is a zero. I will drop the lowest semester exam grade (Exam 1, 2, 3 or Homework Average).

### **Homework Manager:**

I do not accept homework by email for credit.

The website address for homework submission is on your course homepage and this syllabus. You will have until the end of the semester to complete the assignments (**December 18**). I strongly urge you not to wait until the end of the semester to do them but to keep up each week. You will have an unlimited number of submissions for each assignment. I average only the highest grade for all submissions for each assignment. This approach allows you to practice and get a good grade on the assignments. The average of the assignments will count as one semester exam.

### **Attendance Policy:**

This course is designed such that students will benefit not only from the text but also from class attendance and participation. You are therefore, expected to attend class regularly. If you are late for class or if you must leave early, please take a seat near the door.

Please exhibit classroom etiquette and put any electronic paging devices or cell phones in the off or silent mode.

### **For Online Class:**

**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 [art@abraza.com](mailto:art@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. 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.

### **Digication:**

All students are required to maintain an online learning portfolio in Digication that uses the college template.

## **Course Content:**

Chapter 1	Managerial Accounting: An Overview
Chapter 2	Managerial Accounting and Cost Concepts
Chapter 3	Job-Order Costing
Chapter 5	Cost-Volume-Profit Relationships
Chapter 6	Variable Costing and Segment Reporting: Tools for Management
Chapter 8	Profit Planning
Chapter 10	Standard Costs and Operating Performance Measures
Chapter 12	Differential Analysis: The Key to Decision Making
Chapter 13	Capital Budgeting Decisions
Chapter 15	Financial Statement Analysis

## **Course Outcomes:**

1. Identify and demonstrate knowledge of the basic characteristics of managerial accounting.
2. Identify and demonstrate knowledge of the features of managerial accounting.
3. Identify and demonstrate knowledge of Job costing.
4. Identify and demonstrate knowledge of variable and fixed costs.
5. Identify and demonstrate knowledge of CVP analysis.
6. Identify and demonstrate knowledge of Contribution margin.
7. Identify and demonstrate knowledge of break-even point.
8. Identify and demonstrate knowledge of margin of safety and sales target calculations.
9. Identify and demonstrate knowledge of budgetary planning, control and responsibility centers.
10. Identify and demonstrate knowledge of relevant costs.

## Managerial Accounting

Week	Chapter	Assignments-Red Homework Manager
8/26, 9/1, 9/8	1 & 2	2-2, 2-3, 2-5, 2-6, 2-10, 2-11, 2-14, 2-16 2-12 Open until December 18, 2015 Homework Manager
	3	3-1, 3-4, 3-7, 3-14, 3-16, 3-18 3-9 Open until December 18, 2015 Homework Manager

**Exam #1 Chapters 1, 2 & 3 open 9/18 to 11:59 PM on 9/21**

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9/15, 9/22, 9/29 10/6	5	5-4, 5-5, 5-6, 5-7, 5-8, 5-9, 5-10, 5-20 5-1 Open until December 18, 2015 Homework Manager
	6	6-2, 6-4, 6-6, 6-11, 6-12, 6-18 6-1 Open until December 18, 2015 Homework Manager

**Exam #2 Chapters 5 & 6 open 10/16 to 11:59 PM on 10/19**

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10/16, 10/20, 10/27 11/3	8	8-7, 8-19 8-1 Open until December 18, 2015 Homework Manager
	10	10-1, 10-2, 10-3, 10-6, 10-14
	12	12-1, 12-2, 12-3, 12-4, 12-9, 12-11 12-7 Open until December 18, 2015 Homework Manager

**Exam #3 Chapters 8, 10 & 12 open 11/13 to 11:59 PM on 11/16**

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11/10, 11/17, 11/24, 12/1, 12/8	13	13-1, 13-2, 13-3, 13-5, 13-7, 13-16 13-9 Open until December 18, 2015 Homework Manager
	15	15-1, 15-2, 15-3, 15-7, 15-17

**Final Exam Chapters 13 & 15 open 12/12 to 11:59 PM on 12/15**