



Acc118 4 Credits

Spring 2008

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Office: Auto Shop

Office Hours: M/W 8:30-9:00 AM and 11:00-12:00 PM

**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](mailto: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

# Managerial Accounting

<u>Week</u>	<u>Reading</u>	<u>Exercises &amp; Problems</u>
1/23	Chapter 1-All Lightly	
1/28	Chapter 2-All, Appendix 2A	E2-1, E2-2, E2-3, E2-5, E2-8, E2-13, P2-15, P2-16
2/4	Chapter 2 Chapter 3-All	E3-1, E3-3, E3-4, E3-5, E3-6, E3-8, E3-10, E3-13, E3-16
2/11	Chapter 3	
<b>2/18</b>	<b>Exam #1 Chapters 1, 2 &amp; 3, Exam Open from 2/14 to 2/17 Online</b>	
2/20	No Classes	
2/25	Chapter 5-All, Appendix 5A	E5-3, E5-4, E5-5, E5-6, E5-10, P5-16
3/3	Chapter 6-All	E6-1, E6-3, E6-4, E6-5, E6-6, E6-7, E6-8, E6-17 P6-18, P6- 20
<b>3/10</b>	<b>Exam #2 Chapters 5 &amp; 6 in class</b>	
3/17	Spring Break	
3/24	Chapter 7-All	E7-1, E7-2, E7-5, E7-7, E7-9, P7-11
3/31	Chapter 7/Chapter 9-All	E9-1, E9-9, P9-14
4/7	Chapter 9	
<b>4/14</b>	<b>Exam #3 Chapters 7 &amp; 9 Exam open 4/16 to 4/19 Online</b>	
4/21	Chapter 10-To page 438	E10-2, E10-3, E10-4, E10-9, P10-19
4/28	Chapter 13-All	E13-1, E13-2, E13-3, E13-4, E13-6, E13-9, E13-10, E13-12
<b>5/5</b>	<b>Final Exam Chapters 10 &amp; 13 in class</b>	