



Acc118, 4 Credits  
Monday/Wednesday – Spring 2007  
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Office Hours: Posted

**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.

**Instructional Methodology:**

The primary method of instruction will be classroom lecture and problem solving.

**Required Materials:**

Managerial Accounting: 11th Edition. Garrison & Noreen, Irwin, 2006  
Working Papers (Optional)  
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.

A student who is late on an exam day will NOT be admitted to the exam room once any student has completed the exam. Please exhibit classroom etiquette and put any electronic paging devices or cell phones in the off or silent mode.

### Attendance Policy:

This course is designed such that students will benefit not only from the Text but also from class participation. You are therefore, expected to participate regularly.

### 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 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</u>	<u>Problems</u>
1/22	Chapter 1-All Lightly		
1/29	Chapter 2-All, Appendix 2A	1, 2, 3, 4, 5, 8, 11	2-13, 14, 17
2/5	Chapter 3-All	1, 3, 4, 5, 6, 8, 10, 15	3-13
2/12	Chapter 3 & Review		
2/14	<b>Exam #1 Chapters 2, 3 &amp; 4</b>		
2/19	<b>Holiday</b>		
2/26	Chapter 5-All, Appendix 5A	2, 3, 4, 5, 6, 8	5-13, 5-15
3/5	Chapter 6-All	1, 3, 4, 5, 6, 7, 8, 9	6-18, 6-21
3/12	Chapter 6 & Review		
3/14	<b>Exam #2 Chapters 5 &amp; 6</b>		
3/19 & 3/21	<b>Spring Break</b>		
3/26	Chapter 7-All	1, 2, 5, 6, 8	7-10
4/2	Chapter 9-All	1	9-9, 9-14
4/9	Chapter 9 & Review		
4/11	<b>Exam #3 Chapters 7 &amp; 9</b>		
4/16	Chapter 10-To page 445	2, 3, 4, 6, 9	10-17
4/23	Chapter 13-All	1, 2, 3, 4, 6, 8, 9, 10,12	13-16
<b>4/25</b>	<b>No Class</b>		
4/30	Chapter 13		
5/7	<b>Final Exam Chapters 10 &amp; 13</b>		