

Syllabus

**Managerial Accounting
Accounting 118 (Item No. 10419)**

**Three Rivers Community College
Room # 108
Mohegan Campus
Norwich, CT 06360**

**Richard J. Pascal
889-3855 (office)**

Spring 2007 - Tuesdays

Course Title: Managerial Accounting
Course Number: Accounting 118
Credits: Four Semester Hours
Prerequisite: Accounting 112

Course Description:

A study of the application of accounting principles and procedures to the cost control function of manufacturing business management. Emphasis is placed on managerial analysis and control, job order costing, process costs, standard costs, and variance analysis.

General Course Goals:

1. To make the student aware of the numerous opportunities for exercising professional judgment, not just the mechanical application of a formula or format.
2. To learn specific managerial accounting treatments for enterprise activity.
3. To enable students to provide reliable information about an enterprise's production activity.
4. To get the student to think like a managerial accountant.

Course Materials Required:

Garrison and Noreen, Managerial Accounting, 11th Edition.

Attendance Policy:

Students are expected to attend all class meetings. In the event that you must miss a class, it is your responsibility to stay informed of all assignments. The course covers material difficult and comprehensive enough that missing classes will very likely reduce your level of understanding and test performance.

Grading, Assignments and Examinations:

All homework problems are considered required and are, in fact, critical to understanding the material. Homework problems, however, will not be handed in.

During the semester, three regular examinations will be given. These will account for 90% of the student's grade for the course. The remaining 10% will be based on homework, participation, and attendance.

First Examination: Chapters 2, 3 and 4

Second Examination: Chapters 5, 6 and 7

Third Examination: Chapters 9, 10 and 13

Students who miss any one exam or who score lower than they would like can take the otherwise optional, cumulative final examination, which will substitute for that one test.

Course averages earned translate to course grades as follows:

A	93-100	C+	77-79
A-	90-92	C	73-76
B+	87-89	C-	70-72
B	83-86	D+	67-69
B-	80-82	D	63-66

I Incomplete

F No credit (62 and below)

P Pass

W Withdrawn

AU Audit

College Withdrawal Policy:

Students may withdraw, in writing at the Registrar's office, for any reason until March 30. From then until April 23, a student may withdraw only with the instructor's written approval.

Disabilities and Learning Differences Statement:

If you are a student with any disability or learning difference and believe that you will need some accommodation(s) for this class, please let me know. It is your responsibility to contact the Counseling and Advising Center office at 383-5217. To avoid any delay in getting the accommodation(s) you need, you should contact the counselor as soon as possible. Please note that your instructor may not be able to provide the requested accommodation(s) until he has received a letter from the Counseling and Advising Center office.

Initial Course Plan:

<u>Class</u>	<u>Date</u>	<u>Subject Matter</u>
1	1/23	Course overview; Introduce Ch. 1 & 2
2	1/30	Ch. 2; 2-1, 2, 3, 5, 7; Introduce Ch. 3
3	2/6	2-4, 10(1), 11, 12; Ch. 3; 3-1, 3, 4, 6(1), 7; Introduce Ch. 4
4	2/13	3-8, 10, 13, 14; Ch. 4; 4-1, 2, 4, 6, 7
5	2/20	4-10, 11, 13, 14, 17; Review
6	2/27	Examination, Ch. 2, 3 and 4
7	3/6	Return exam; Ch. 5; 5-2, 4, 5, 6, 8, 9; Introduce Ch. 6
8	3/13	5-10, 11, 13; Ch. 6; 6-1, 2, 3, 4, 5, 6; Introduce Ch. 7; 7-1
	3/20	no class
9	3/27	6-10, 12; Ch. 7; 7-5, 6, 7, 8, 9; Review
10	4/3	Examination, Ch. 5, 6 and 7
11	4/10	Return exam; Ch 9; 9-1, 2, 3, 4, 5; Introduce Ch. 10
12	4/17	9-6, 7, 8, 9; Ch. 10; 10-2, 3, 6, 9; Introduce Ch. 13; 13-1
13	4/24	10-10, 12, 13; Ch. 13; 13-2, 3, 4, 6, 7, 9; Review
14	5/1	Examination, Ch. 9, 10 and 13
15	5/8	Optional, cumulative final examination