



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

Acc118 4 Credits
Monday/Wednesday – Spring 2011
Arthur J. Braza
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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: 13th Edition. Garrison & Noreen, Irwin, 2010

Homework Manager Code

Homework Manager Site: http://connect.mcgraw-hill.com/class/a_braza_spring_2011_m_w_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:

The website address is on your course homepage. You will have until the end of the semester to complete the assignments. 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. 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:

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 11	Standard Costs and Operating Performance Measures
Chapter 13	Relevant Costs for Decision Making

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

<u>Week</u>	<u>Reading</u>	<u>Exercises & Problems</u>
1/24	Chapter 1-All Lightly	
2/7	Chapter 2-All Appendix 2A	E2-2, E2-3, E2-4, E2-6, P2-14, P2-16 E2A-3, P2A-5
		P2-14 Open until May 13, 2011 Homework Manager
2/21	Holiday	
2/23	Furlough Day	
2/28	Chapter 3-All	E3-1, E3-3, E3-4, E3-5, E3-6, E3-8, E3-11, E3-12, E3-16
		E3-14 Open until May 13, 2011 Homework Manager
3/7	Chapter 3	
3/14	Spring Break	
3/21	Chapter 5-All Appendix 5A	E5-3, E5-4, E5-5, E5-8, P5-12 E5A-1, E5A-2
		E5-3 Open until May 13, 2011 Homework Manager
3/23	Exam #1 Chapters 1, 2 & 3	
3/28	Chapter 6-All	E6-2, E6-4, E6-5, E6-6, E6-7, E6-8, E6-9, E6-10, P6-19, P6- 20
		E6-1 Open until May 13, 2011 Homework Manager
4/4	Chapter 6	
4/11	Chapter 7-All	E7-1, E7-2, E7-7, E7-8, P7-12
		E7-5 Open until May 13, 2011 Homework Manager
4/13	Exam #2 Chapters 5 & 6	
4/18	Chapter 9-All	E9-7, P9-17
		E9-1 Open until May 13, 2011 Homework Manager
4/18 & 4/20	Furlough Days	

4/25 Chapter 11-To page 471 E11-2, E11-4, E11-7, E11-12

5/2 **Exam #3 Chapters 7 & 9**

5/4 Chapter 13-All E13-1, E13-2, E13-3, E13-4, E13-6, E13-7
E13-13

E13-11 Open until May 13, 2011 Homework Manager

5/18 **Final Exam Chapters 11 & 13**