

**Cedar Crest College**  
**ACC102 -00**  
**Managerial Accounting**  
**Spring 2010**

**Instructor:** Ibolya Balog, CPA, MBA  
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**Office Hours:** Monday, 2:30 –5:00  
Tuesday 10:00 -12:00  
Thursday 5:00 – 6:00  
And by appointment

**Course meets:** Tuesday and Thursday 1:00 – 2:15 in Room Curtis 353

**Credits:** 3

**Prerequisites:** ACC 101, MAT 102 or its equivalent

**Course Description:** An introduction to the accounting requirements necessary in a management environment. Topics include the concept of risk, budgeting and variance analysis, costing of products, debt management and working capital management. Students use computers in order to become comfortable with these tools.

**Course Text:** Managerial Accounting 13<sup>th</sup> edition,(2010) Garrison, R.H.; Noreen, E.W.; Brewer, P.C.; McGraw-Hill, Irwin; ISBN 978-0-07-337961-6

**Tools:** Study guide supplement to text, financial calculator, computer, access to internet, Excel and library resources. Author website:  
<http://www.mhhe.com/garrison13e>  
Select a chapter. You will have access to material other than the “ebook”, including narrated PowerPoint slides, sample tests and factory tours.

**Format:** Lecture and discussion

**Courses Objective:** Financial accounting teaches students how to record economic transactions in a standardized consistent manner. Standards and consistency are critical to allow comparison among organizations. In contrast, managers may compile information in any manner that provides value for decision making. Students will learn that data not only comes from financial records of the company, but also from other sources such as marketing, engineering and production. Students will gain appreciation for identifying problems and solutions through creative analysis.

**Outcome/Assessment:**

- At the completion of the course students are able to:
1. Explain the difference between financial and managerial accounting (exams and homework)
  2. Describe cost concepts and appropriately classify the acquisition of assets or the occurrence of expense (exams and homework)
  3. Establish overhead rates of increasing complexity (exams and homework)
  4. Develop a job-order costing system (exam and homework)
  5. Identify cost behavior patterns (exam, homework, project)
  6. Compute breakeven analysis (exam, homework, project)
  7. Compare the differences between full and variable costing systems (exam and homework)
  8. Develop an activity-costing system (exam and homework)
  9. Develop operating budgets (exam, homework, project)
  10. Explain and compute the time value of money (exam and homework)
  11. Explain and compute standard costs and variance analysis (exam and homework)
  12. Develop flexible budgets (exam and homework)
  13. Identify relevant data for decision making and perform appropriate analysis (exam and homework)

**Student evaluation and Grading:**

Minimal requirements for completion of the course are that students successfully take and pass two exams, successfully take and pass two quizzes, complete a small project; frequently read the Wall Street Journal, New York Times or other national/global newspaper/internet source; and regularly attend and participate in class and complete homework assignments.

• First exam	20%
• Second exam	30%
• Two quizzes	10%
• Project	20%
• Class participation, attendance, Including homework	<u>20%</u>
Total	100%

Both exams consist of problems and essays. They are based on text, homework, lectures and discussions.

The two quizzes are 20 minutes long and meant to check progress.

The small project will provide an opportunity to think about the course topics outside the classroom. Details will be distributed.

Class discussion is evaluated based on relevance and contribution to a topic. In an effort to have students gain new perspective, questions are encouraged.

There are no extra credit opportunities.

## **Classroom Expectations:**

All students are expected to attend class and contribute regularly to discussions. Students are expected to come to class prepared to discuss the assigned topics; therefore, they should read the assigned chapters prior to class. Students who miss class are expected to contact the professor and/or classmate. In addition, a missed class does not imply an automatic extension on an assignment's due date. All assignments are due on the assigned due dates.

Each student is required to use her/his Cedar Crest email account for communication with the professor and fellow students. Students should check their email regularly.

**Please turn off all cell phones, beepers and pagers prior to the start of class.** If you use a notebook computer in class its use must be limited to class related purposes – **do not check and answer email, instant messages or surf the internet or use any electronic device for text messaging or any other activity that is distracting to the class.**

Appropriate classroom behavior is implicit in the Cedar Crest College Honor Code. Such behavior is defined and guided by the complete protection for the rights of all students and faculty to a courteous, respectful classroom environment. That classroom environment is free from distractions such as late arrivals, early departures, inappropriate conversations and any other behaviors that might disrupt instruction and/or compromise students' access to their Cedar Crest College education.

The Cedar Crest Honor Code states that, "Cedar Crest College students shall uphold community standards for academic and social behavior in order to preserve a learning environment dedicated to personal and academic excellence. Upholding community standards is a matter of personal integrity and honor. Individuals who accept the honor of membership in the Cedar Crest College community pledge to accept responsibility for their actions in all academic and social situations and the effect their actions may have on other members of the College Community." (Cedar Crest College Catalog, page 33)

"Incumbent from the Honor Code, academic integrity and ethical behavior provide the foundations of the Cedar Crest scholarly community and the basis for our learning environment. Cedar Crest College expects students to set a high standard for themselves to be personally and intellectually honest and to ensure that other students do the same. This standard applies to all academic work (oral, written or visual) completed as part of a Cedar Crest education." (Cedar Crest College Catalog, page 33)

Any confirmed instance of academic dishonesty can result in a failing grade for this course.

### *Students with Documented Disabilities*

Students with documented disabilities who may need academic accommodations should discuss these needs with the professor during the first two weeks of class. Students with disabilities who wish to request accommodations should contact the Advising Center.

Syllabus is subject to change with prior notice from the professor.

Date	Topic	Reading	Homework	
Tuesday 1/19	Introduction and administration – Managerial Accounting and the Business Environment	Chapter 1	Ex 1-1, 2, 3 Prob 1-7	
Thursday 1/21	Cost Concepts	Chapter 2	Ex 2-1,2,3, 4, 5, 6 Prob 2-24, 25	
Tuesday 1/26	Cost Concepts	Chapter 2	Ex 2-7,8, 10,11 Case 2-28	
Thursday 1/28	Cost Behavior-Analysis and Use	Chapter 5	Ex 5-1,2,3,4	
Tuesday 2/2	Cost Behavior-Analysis and Use	Chapter 5	Ex 5-5,8,9 Prob 5-14, 16	
Thursday 2/4	Cost Behavior-Analysis and Use	Chapter 5	Ex 5-10, Case 5-18, 20	
Tuesday 2/9	Cost-Volume-Profit Relationships	Chapter 6	Ex 6-2,3,4	
Thursday 2/11	Cost-Volume-Profit Relationships	Chapter 6	Ex 6-5,6,7,8,9, 10 Prob 6-19, 25	
Tuesday 2/16	Profit Planning	Chapter 9	Ex 9-1,2,3, 4, 5,6 Prob 9-15	Quiz
Thursday 2/18	Profit Planning	Chapter 9	Prob 9-17, 19, 20, 24, 26	Case 9-30 assigned
Tuesday 2/23	Flexible Budgets and Performance Analysis	Chapter 10	Ex 10-1,2,3, 4	
Thursday 2/25	Flexible Budgets and Performance Analysis	Chapter 10	Ex 10-5, 6, 8,9,10,11,12, 17	
Tuesday 3/2	First Exam			
Thursday 3/4	Standard Costs and Operating Performance	Chapter 11	Ex 11-1, 3, 4, 11 Prob 11-15,20	Case 9-30 part 1 and 2 due
Tuesday 3/9 Thursday 3/11	Spring Break			
Tuesday 3/16	Segment Reporting, Decentralization and Balanced Scorecard	Chapter 12	Ex 12-2,3, 5 Case 12-29, 30	
Thursday 3/18	Relevant Costs for Decision Making	Chapter 13	Ex 13- 1,2,3,4, 7, 8 Prob 13-18, 19 Case 13-32	Case 9-30 part 3 and 4 due
Tuesday 3/23	Relevant Costs for Decision Making	Chapter 13	Ex 13-5,6,11,12,15 Prob 13-17,22,25	
Thursday 3/25	System Design-Job Order Costing	Chapter 3	Ex 3-1,2,3, 4	
Tuesday 3/30	System Design-Job Order Costing	Chapter 3	Ex 3-5,6, 15, 16, 19, Case 34	Quiz
Thursday 4/1	System Design-Job Order Costing	Chapter 3	Ex 3-7,8,9,12 Prob 3-21, 25, 27, 30	
Tuesday 4/6	<b>NO CLASS MONDAY SCHEDULE</b>			
Thursday 4/8	Activity Based Costing	Chapter 8	Ex 8-1,2,3, 6,9,11	
Tuesday 4/13	Activity Based Costing	Chapter 8	Ex 8-4,5,13,14,18,20 Prob 8-16,17, 19	
Thursday 4/15	Capital Budgeting Decisions	Chapter 14	Ex 14-1,2,3,4,5,6,11,12	
Tuesday 4/20	Statement of Cash Flows	Chapter 15	Ex 15-1,2,3,5, 11 Case 15-13	
Thursday 4/22	Financial Statement Analysis	Chapter 16	Ex 16-1,2,3,4,5,7,8,9, Prob 16-11, 12, 14, 20	
Tuesday 4/27	Profitability Analysis	Appendix B	Ex B-1,2, 3 Prob B-5,7	
Thursday 4/29	Pricing Products and Services	Appendix A	Ex A-1, 2, 3 Prob A-6, 8	
Tuesday 5/4	Second Exam			

