

ACCOUNTING 202
INTRODUCTION TO MANAGERIAL ACCOUNTING
Spring 1999

Text:

Garrison & Noreen, **Managerial Accounting**, 8th Edition

Professor:

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Office Information:

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Hours: MW F, 2:00 - 3:00, and other times by appointment

Last Day to Withdraw:

January 20, 1999

Objective:

The objective of the course is to expose the student to basic concepts of managerial accounting. The course will focus on methods used to report information to decision makers internal to the firm. Topics covered include: cost accounting, variance analysis, budgeting, standard cost system, reporting and analyzing performance.

Format:

This course will utilize lectures, homework, and examinations. Assigned chapters should be read before class, and assignments should be prepared to be turned in on due dates. Late assignments will not be accepted.

Examinations:

Exams will include multiple choice questions, short essays, and problems.

Attendance:

Attendance will contribute toward the final grade of the course only if the student is on the borderline between two grades. The student is responsible for all announcements and material covered during his/her absence.

Grades:

Homework	5	(random collection)
Participation	5	
Three Midterms	150	(50 pts. each)
Final Exam	<u>100</u>	
Total	260	

Grade guideline:

Above 90%	A	(Refinements will be made as necessary)
80 - 89%	B	
70 - 79%	C	
60 - 69%	D	
Below 60%	F	

Date		Chap.	Topic	Assignment	Exam
Jan	11		Introduction		
	13	18	Financial Statement Analysis	P18-9, P18-10	
	15	18	Financial Statement Analysis		
	18		Holiday		
	20	18	Financial Statement Analysis		
	22		Class cancelled for Mass		
	25	2	Cost Terms & Concepts	E2-1, E2-3, E2-6, P2-13	
	27	2	Cost Terms & Concepts		
	29	3	Job Order Costing		
Feb	1	3	Job Order Costing	E3-5, E3-7, E3-8	
	3	3	Job Order Costing		
	5		Review		
	8		EXAM I		EXAM I
	10	6	Cost Behavior	E6-1, E6-6, P6-11	
	12	6	Cost Behavior		
	15		Holiday		
	17	6	Cost Behavior		
	19	7	Cost-Volume-Profit	E7-1, E7-2, E7-3 (1&2)	
	22	7	Cost-Volume-Profit		
	24	7	Cost-Volume-Profit		
	26		Review for exam		
Mar	1		EXAM II		EXAM2
	3	9	Profit Planning	E9-1, E9-2, E9-5(qtrs1,2)	
	5	9	Profit Planning		
	8	10	Standard Costs	E10-1, E10-2, E10-3, E10-4	
	10	10	Standard Costs		
	12	10	Standard Costs		
	15		Review for exam		
	17		EXAM III		EXAM3
	19	11	Flexible Budgeting	El 1-6, El 1-7	
	22-26		Spring Break		
Mar	29	11	Flexible Budgeting		
	31	11	Flexible Budgeting		
Apr	2		Holiday (Good Friday)		
	5	13	Relevant Costs	E13-4, E13-5, P13-13	
	7	13	Relevant Costs		
	9*		Work on Fin. Stmt. Analysis		
	12	14	Capital Budgeting	E14-1, -3, -4, -8, -10	
	14	14	Capital Budgeting		
	16*		Work on Fin. Stmt. Analysis		
	19	14	Capital Budgeting		
	21	14	Capital Budgeting		
	23	15	Investment Decisions	E15-1(a,b,c), E15-4	
	26	15	Investment Decisions		
	28		Review		
	30*				
May	3		FINAL EXAM	12:45 - 2:45	EXAM