

Course	ACCT 2025 Managerial Accounting	
Term	Fall, 2008	
Instructor	Name: Joseph Onyeocha Phone: 803-536-8457 Email: jonyeocha@bellsouth.net	
Catalog Description	Managerial accounting emphasizes the use of accounting information for planning, control, and decision-making purposes in all types of organizations. This course explores topics in the areas of cost behavior, cost-volume-profit analysis, relevant cost analysis, cost accumulation and assignment, activity-based costing, profit planning and control, performance evaluation, responsibility accounting, and product costing systems.	
Prerequisites	ACCT 2010 Financial Accounting	
Course Level Learning Outcomes	Outcome	Expectation
	Students can identify how different costs are classified and used for different managerial accounting purposes.	Students can identify costs used for product costing purposes, direct and indirect costs, and cost behavior patterns.
	Students can calculate product costs used for financial reporting.	Students can calculate product costs in job order and process costing systems using traditional overhead rates and activity based costing rates.
	Students can use cost information for planning purposes.	Students can analyze various cost-volume-profit relationships, perform break-even analysis, and be able to prepare a contribution margin income statement. Students can also perform profit planning and prepare a master budget.
	Students can use cost information for control purposes.	Students can prepare flexible budgets and calculate material, labor, and overhead variances using standard costs. Students can also use segment information, ROI, and Residual Income to evaluate performance
Students can use cost information for decision-making purposes.	Students can determine the costs that are relevant to making various	

		business decisions. Students can also calculate selected financial ratios.
Materials	Introduction to Managerial Accounting, 12 th Edition by Brewer, Garrison, & Noreen; Published by McGraw–Hill Irwin, 2008.	
Grading	<p>Examinations are 70% of the grade, Quizzes - 10%, and Homework, attendance, & Class Participation, 20%</p> <p>A = 91 – 100 B = 81 -- 90.9 C = 71 -- 80.9 D = 65 – 70.9 F = BELOW 65</p> <p>The UNDERGRADUATE catalog provides these guidelines and grading options:</p> <ul style="list-style-type: none"> • A, A- superior work in the opinion of the instructor • B+, B, B- good work in the opinion of the instructor • C+, C, C- satisfactory work in the opinion of the instructor • D+, D passing, but less than satisfactory work in the opinion of the instructor • I incomplete work in the opinion of the instructor • ZF An incomplete which was not completed within one year of the end of the course • F unsatisfactory work in the opinion of the instructor; no credit is granted • W withdrawn from the course • IP course in progress • NR not reported for the course • Z a temporary designation given by the registrar indicating that the final grade has not been submitted by the instructor. When the final grade is filed in the Office of the Registrar, that grade will replace the Z. 	
Activities	Students are expected to have read the chapters and have the assigned homework completed before class. All students will be called upon to answer questions during the class period.	
Policy Statements: University Policies	<p>University policies are provided in the current course catalog and course schedules. They are also available on the university website. This class is governed by the university’s published policies. The following policies are of particular interest:</p> <p>Academic Honesty The university is committed to high standards of academic honesty. Students will be held responsible for violations of these standards. Please refer to the university’s academic honesty policies for a definition of academic dishonesty and potential disciplinary actions associated with it.</p> <p>Drops and Withdrawals Please be aware that, should you choose to drop or withdraw from this course, the date on which you notify the university of your decision will determine the amount of tuition refund you receive. Please refer to the university policies on drops and withdrawals (published elsewhere) to find out what the deadlines are for dropping</p>	

	<p>a course with a full refund and for withdrawing from a course with a partial refund.</p> <p>Special Services If you have registered as a student with a documented disability and are entitled to classroom or testing accommodations, please inform the instructor at the beginning of the course of the accommodations you will require in this class so that these can be provided.</p> <p>Disturbances Since every student is entitled to full participation in class without interruption, disruption of class by inconsiderate behavior is not acceptable. Students are expected to treat the instructor and other students with dignity and respect, especially in cases where a diversity of opinion arises. Students who engage in disruptive behavior are subject to disciplinary action, including removal from the course.</p> <p>Student Assignments Retained From time to time, the Department will retain student assignments or projects for the purpose of academic assessment. In every case, should the assignment or project be shared outside the academic Department, the student's name and all identifying information about that student will be redacted from the assignment or project.</p> <p>Contact Hours for this Course It is essential that all classes meet for the full instructional time as scheduled. A class cannot be shortened in length. If a class session is cancelled for any reason, it must be rescheduled.</p>
Course Policies	<p>No makeup exams will be given. Tests must be taken at the time scheduled.</p> <p>The only calculators that are permitted on exams are simple calculators that add, subtract, multiply, and divided. No phone calculators will be permitted. All cell phones must be turned off and put away during class time.</p>
Weekly Schedule	<p>Pre-Assignment for Week 1</p> <ul style="list-style-type: none"> • Read Prologue: Managerial Accounting and the Business Environment • Chapter 1: An Introduction to Managerial Accounting and Cost Concepts <p>Week 1:</p> <ul style="list-style-type: none"> • Lecture: Prologue – Managerial Accounting and the Business Environment

- Lecture: Chapter 1 – An Introduction to Managerial Accounting and Cost Concepts
- Lecture: Chapter 2 – Systems Design: Job-order Costing

Assignment for Week 2:

- Prologue: Create Internet Exercise on one or more of the following: Sarbanes-Oxley Act; the IMA and the CMA Exam and/or Ethics
- Chapter 1: E1-10, E1-12, P1-18, P1-20, Ethics Challenge
- Chapter 2: E2-10, E2-15, P2-16, P2-19, P2-25

Week 2:

- Lecture: Chapter 3 – Systems Design: Activity-Based Costing
- Lecture: Chapter 4 – Systems Design: Process Costing

Assignment for Week 3:

- Chapter 3: E3-6, E3-8, P3-12, P3-13
- Chapter 4: E4-8, E4-9, P4-12A, P4-14A

Week 3:

- Lecture: Chapter 5 – Cost Behavior: Analysis and Use
- Lecture: Chapter 6 – Cost-Volume-Profit Relationships

Assignment for Week 4:

- Chapter 5: E5-9, E5-13, P5-18A, P5-19A, P5-20A
- Chapter 6: E6-11, E6-16, E6-17, P6-20A, P6-24A
- Prepare for Midterm Exam – Chapters 1-6

Week 4:

- Midterm Exam
- Lecture: Chapter 7 – Profit Planning

Assignment for Week 5:

- Chapter 7: E7-11, E7-16, P7-22A

Week 5:

- Lecture: Chapter 8 – Standard Costs
- Lecture: Chapter 9 – Flexible Budgets and Overhead Analysis

Assignment for Week 6:

- Chapter 8: E8-6, E8-7, E8-8, P8-13A, P8-17A
- Chapter 9: E9-8, E9-9, E9-11, P9-16A, P9-20A

Week 6:

- Lecture: Chapter 10 – Decentralization
- Lecture: Chapter 11 – Relevant Costs for Decision-Making

Assignment for Week 7:

- Chapter 10: E10-4, E10-6, P10-9A, P10-14A
- Chapter 11: E-7, E11-8, E11-11, P11-14A, P11-18A

Week 7:

- Lecture: Chapter 12 – Capital Budgeting Decisions

	<ul style="list-style-type: none">• Lecture: Chapter 14 – Financial Statement Analysis Assignment for Week 8: <ul style="list-style-type: none">• Chapter 12: E12-7, E12-9, P12-13A, P12-16A, P12-17A• Chapter 14: P14-13A, P14-14A• Prepare for Midterm Exam – Chapters 7-12 and 14 Week 8: <ul style="list-style-type: none">• Final Exam
Additional Information	THIS SYLLABUS IS SUBJECT TO CHANGE AT THE DISCRETION OF THE INSTRUCTOR.