

ACC2304 – Managerial Accounting
Class Schedule
Spring 2011

Date	Topic	Assigned Reading	Suggested Problems	Homework: To be Turned in Today
Jan. 11	Course Introduction	Units 1.1 and 1.3		
13	Financial Statement Analysis	Chapter 12	12-8, 12-9, 12-10, 12-11	
18	Cost Behavior Patterns and Estimation	Units 2.1 and 2.2	2-2, 2-3, 2-16, 2-17	12-23
20	Product and Period Costs and Product Cost Flows	Units 4.1 and 4.2	4-1, 4-2, 4-3, 4-4, 4-5	2-19
25	Product and Period Costs and Product Cost Flows	Review units 4.1 and 4.2		4-8 (Company 2)
27	Job Order Costing	Units 4.3 and 4.4	4-10, 4-13, 4-15, 4-21	
Feb. 1	Job Order Costing	Review chapter 4		4-23
3	Exam 1			
8	Activity-Based Costing and Activity-Based Management	Chapter 7	7-1, 7-5, 7-7, 7-16	
10	Activity-Based Costing and Activity-Based Management	Review chapter 7	7-20, 7-21	7-19
15	Planning and Budgeting	Chapter 5	5-8, 5-11, 5-14, 5-16	7-22
17	Planning and Budgeting	Review chapter 5	5-28	5-20
22	Flexible Budgets	Unit 6.1	6-1, 6-2, 6-3, 6-22	5-24
24	Exam 2			
March 1	Variance Analysis	Units 6.2, 6.3, and 6.4	6-11, 6-18, 6-19, 6-25	

Date	Topic	Assigned Reading	Suggested Problems	Homework: To be Turned in Today
March 3	Return on Investment and Residual Income	Chapter 10	10-4, 10-7, 10-10, 10-13	6-21
8	Spring Break			
10	Spring Break			
15	The Balanced Scorecard	Chapter 11	11-3, 11-8, 11-13	10-14
17	Cost-Volume-Profit Analysis	Units 3.1, 3.2, and 3.3	3-2, 3-3, 3-6, 3-9, 3-11	
22	Cost-Volume-Profit Analysis	Review units 3.1, 3.2, and 3.3	3-14, 3-29	3-34 (omit req. g)
24	Exam 3			
29	Relevant Information for Decision Making	Units 8.1, 8.2, and 8.3	8-1, 8-6, 8-8, 8-11, 8-18	
31	Relevant Information for Decision Making	Units 8.4 and 8.5	8-12, 8-17, 8-23	8-21
April 5	Relevant Information for Decision Making	Review chapter 8		8-26
7				
12				
14	Diadeloso			
19	Capital Budgeting	Units 9.1, 9.2, and 9.3	9-6, 9-7, 9-9, 9-10, 9-18	
21	Capital Budgeting	Unit 9.4	9-11, 9-13, 9-14, 9-21	9-23 (NPV only)
26	Exam 4			
28	Review for Final			
May 4	Comprehensive Final Exam	11:30 – 1:30		

ACCOUNTING 2304
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Spring 2011

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Office Hours
MW 12:30-2:00, TR 2:00-4:00
or by appointment

COURSE OBJECTIVE

The objective of ACC2304 is to introduce you to the concepts and techniques that accountants use to develop and communicate information to decision makers. Emphasis is placed on supporting the planning and controlling decisions made by managers within organizations.

COURSE REQUIREMENTS

TEXT: *Managerial Accounting*, Davis and Davis

GRADING:	Exam 1	15%
	Exam 2	15%
	Exam 3	16%
	Exam 4	16%
	Final Exam	22%
	Homework	<u>16%</u>
	Total	100%

The Business School requires that you earn a C or better in any business class that is a prerequisite for another business class.

EXAMS

Four exams and a comprehensive final will be given during the semester. Each exam will consist of multiple choice questions. If you must miss an exam, you must contact me before the exam to discuss your reason for missing it, otherwise, you will receive a grade of zero on the exam. If arrangements cannot be made for you to take the exam prior to the scheduled exam date, your grade on the final exam will be your grade on the exam you miss. If you miss more than one of the four exams scheduled prior to the final exam, you will receive a grade of zero on the second missed exam.

HOMEWORK

Homework is due as indicated on the syllabus and should be completed individually. Each homework assignment should be turned in on a separate sheet of 8.5 x 11" paper at the beginning of class. Please place the problems on the desk at the front of the room as you enter for class. **You must show your work to receive credit for homework.** Late homework will not be accepted. Homework is considered late if it is not turned in at the beginning of class on the date due. If you must miss class, make arrangements with me ahead of time concerning homework assignments.

ATTENDANCE

I will take roll at the beginning of every class period. You will receive credit for attending class only if you are present for the entire class period. If you come in late, it is your responsibility to let me know at the end of that class period that you are not absent. Failure to do so at that time will result in a permanent absence recorded for that day. **Being late to class twice counts as one absence.** Leaving early for any reason counts as an absence. It is Baylor policy that if you do not attend at least 75% of the class meetings you will automatically fail the course. Thus, **you will fail the course if you have 7 or more absences, whether excused or unexcused.** It is your responsibility to know the number of absences you have.