

Course #: Accounting 2020-01 Course Title: Managerial Accounting Credit Hours: 3 semester hours Meeting time: Mon -Thur 7:00 am to 8:50 am Location: Hazy 229 Term: Summer 2013	Prof.: Derrick Esplin, CPA, CMA, MAcc Office: Room 127, Udvar-Hazy Business Bldg. Phone: 435-652-7926 / 435-619-4460 (cell) Email: derrickesplin@dixie.edu Office Hours: By Appointment
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### **A. CLASS HOURS**

Accounting 2020 meets four times a week, on Monday, Tuesday, Wednesday and Thursday mornings, from 7:00 A.M. to 8:50 A.M. in Room #229 in the Hazy Building. These periods will be devoted to introductory lectures of new material, review of homework problems, chapter quizzes and exams.

### **B. TEXT**

Managerial Accounting - 14<sup>th</sup> edition – Garrison, Noreen, Brewer

### **C. COURSE DESCRIPTION**

Managerial Accounting is the second class in a series of two classes, which constitute the basic course in accounting fundamentals. Completion of the entire series is required of all majors in Accounting, Business Management, Economics, Finance and Marketing. This is an introductory course to managerial accounting principles. Coverage includes product costing, cost-volume-profit analysis, profit planning, capital budgeting and financial statement analysis.

Prerequisites: ACCT 2010, CIS 1200.

### **D. COURSE OBJECTIVES**

We will be covering the material for the following thirteen chapters during this course:

Chapter 2 – Managerial Accounting and Cost Concepts

Chapter 3 – Job-Order Costing

Chapter 4 – Process Costing

Chapter 5 – Cost-Volume-Profit Relationships

Chapter 6 – Variable Costing and Segment Reporting: Tools for Management

- Chapter 8 – Profit Planning
- Chapter 9 – Flexible Budgets and Performance Analysis
- Chapter 10 – Standard Costs and Variances
- Chapter 11 – Performance Measurement in Decentralized Organizations
- Chapter 12 – Differential Analysis: The Key to Decision Making
- Chapter 13 – Capital Budgeting Decisions
- Chapter 14 - Statement of Cash Flows
- Chapter 15 - Financial Statement Analysis

## E. EXAMINATIONS & QUIZZES

Four examinations are given in Managerial Accounting 2020. The first two exams will be taken in the Testing Center on the scheduled days. ~~The second two exams~~ will be taken in class. A chapter quiz will be administered in class at the end of each chapter. **Except under very unusual circumstances, no late quizzes and/or exams will be allowed!**

## F. HOMEWORK

Homework is to be typed using a word processor or spreadsheet application. Homework will be randomly called for and points assigned. We will correct homework each day so as to give instant feedback. Preparation and review of homework will be most beneficial as students prepare for quizzes and exams. Reading the text is crucial for understanding the concepts presented in this course. You are required to read the chapters that will be discussed in class **prior** to the class discussions. These class discussions assume that you are well prepared to discuss the topic(s) of the day. You will be randomly called on in class to provide valuable input to the class discussion.

## G. GRADING

Grading is not on a curve. Your grade will be based on the percentage of total points earned.

1.	EXAMS	70%
2.	CHAPTER QUIZZES	10%
3.	HOMEWORK*	<u>20%</u>
	TOTAL	100%

A	93.0 – 100.0%	C	73.0 – 76.9%
A-	90.0 – 92.9%	C-	70.0 – 72.9%
B+	87.0 – 89.9%	D+	67.0 – 69.9%
B	83.0 – 86.9%	D	63.0 – 66.9%
B-	80.0 – 82.9%	D-	60.0 – 62.9%
C+	77.0 – 79.9%	F	BELOW 60%

**\*Homework will not be graded on its accuracy. It will be graded on the effort made.**

**If you could do all the homework correctly, you would not need the course.**

### **Reasonable Accommodation Statement:**

Students with medical, psychological, learning or other disabilities desiring reasonable academic adjustment, accommodations, or auxiliary aids to be successful in this class will need to contact the DISABILITY RESOURCE CENTER Coordinator ( BaakoWahabu) for eligibility determination. Proper documentation of impairment is required in order to receive services or accommodations. DRC is located at the ground floor of the Financial Aid Office. Visit or call 652-7516 to schedule appointment to discuss the process. DRC Coordinator determines eligibility for and authorizes the provision of services.

### **DMAIL Statement**

Important class and college information will be sent to your Dmail email account. This information includes your DSC bill, financial aid/scholarship notices, notification of dropped classes, reminders of important dates and events, and other information critical to your success in this class and DSC. All DSC students are automatically assigned a Dmail email account. If you don't know your user name and password, go to

[www.dixie.edu](http://www.dixie.edu) choose MyDSC& Logins and then Login to Student-Mail. And follow the instructions. You will be held responsible for information sent to your Dmail email. So please check it often.

**DSC Policy Links:**

Reference to “Policy for Absences Related to College Functions”:

<http://www.dixie.edu/humanres/policy/sec5/523.html>

Disruptive behavior policy/ classroom expectations:

<http://www.dixie.edu/humanres/policysec3/334.html>

Academic dishonesty/ Academic Integrity policy:

<http://www.dixie.edu/humanres/policysec3/334.html>

**RESOURCES:**

**Available Resources:** Library, Computer Lab, Testing Center and Tutoring Center statements and links (as appropriate):

Library – <http://library.dixie.edu>

Computer Labs – located in the basement of the library. The Smith Computer Center, and the Hazy Building, room 200.

Testing Center – <http://new.dixie.edu/testing>

Tutoring Center – <http://dsc.dixie.edu/tutoring/>

**SEE NEXT PAGE FOR SCHEDULE & ASSIGNMENTS**

## ACCOUNTING 2020 – MANAGERIAL ACCOUNTING SCHEDULE OF ASSIGNMENTS AND READINGS

DAY	DATE	CLASS SCHEDULE
MON	JUN 17	INTRODUCTION, CH 2, Exercise 2-1 through 2-5
TUE	JUN 18	Ch 2 HW Due, Ch 2 Quiz, Start Ch. 3, Ex. 3-1, 3-3, 3-4 3-5, 3-8, 3-10
WED	JUN 19	CH 3 HW Due, Ch 3 Quiz, Start Ch. 4, Ex. 4-1 through 4-5
THUR	JUN 20	Ch 4 HW Due, Ch 4 Quiz, Exam Review ( <b>Exam on Ch. 2,3,4. Exam in TC until 6/23</b> )
MON	JUN 24	Ch 5, Ex. 5-1 through 5-4, 5-12.
TUE	JUN 25	Ch 5 HW Due, Ch 5 Quiz, Start Ch. 6, Ex. 6-1, 6-3 through 6-9
WED	JUN 26	Ch 6 HW Due, Ch 6 Quiz, Start Ch. 8, Ex. 8-1 through 8-9
THUR	JUN 27	Ch 8 HW Due, Ch 8 Quiz, Start Ch. 9, Ex. 9-1 through 9-5
MON	JUL 1	Ch 9 HW Due, Ch 9 Quiz, Exam Review ( <b>Exam on Ch. 5,6,8,9, Exam in TC until 7/6</b> )
TUE	JUL 2	Ch 10, Ex. 10-1 through 10-6
WED	JUL 3	Ch 10 HW Due, Ch 10 Quiz, Start Ch. 11, Ex. 11-1, 11-2, 11-3, 11-5, 11-10
THUR	JUL 4	No School - 4 <sup>th</sup> of July Holiday
MON	JUL 8	Ch 11 HW Due, Ch 11 Quiz, Start Ch. 12, EX. 12-1 through 12-5
TUE	JUL 9	Ch 12 HW Due, Ch 12 Quiz, Exam Review
WED	JUL 10	<b>Exam on Ch. 10, 11, 12. This Exam will be in class.</b>
THUR	JUL 11	Ch 13, Ex. 13-1 through 13-6
MON	JUL 15	Ch 13 HW Due, Ch 13 Quiz, Start Ch 14, Ex. 14-1 through 14-4
TUE	JUL 16	Ch 14 HW Due, Ch 14 Quiz, Start Ch. 15, Ex. 15-2, 15-3, 15-4
WED	JUL 17	Ch. 15 HW Due, Ch 15 Quiz, Exam Review
THUR	JUL 18	<b>Exam on Ch. 13, 14, 15. This test will be in class.</b>

Homework problems that are assigned are due the following class period.  
**This schedule is subject to change.**