

Course #: Accounting 2020-03 Course Title: Managerial Accounting Credit Hours: 3 semester hours Meeting time: Tu, Th 7:30 am to 8:45 am Location: Hazy 134 Term: Spring 2012	Adj. 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: M,W, F 9:00 am – 11:00 am and by appointment
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A. CLASS HOURS

Accounting 2020 meets twice a week, on Tuesday and Thursday mornings, from 7:30 A.M. to 8:45 A.M. in Room #134 in the Hazy Building. These periods will be devoted to introductory lectures of new material, review of homework problems and chapter quizzes.

B. TEXT

Managerial Accounting - 14th 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 twelve 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 13 – Capital Budgeting Decisions
- Chapter 14 - Statement of Cash Flows
- Chapter 15 - Financial Statement Analysis

E. EXAMINATIONS & QUIZZES

Five examinations are given in Managerial Accounting 2020. All exams, with the exception of the final, will be taken in the Testing Center on the scheduled days. 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 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
TUES	JAN 10	Introduction
THURS	JAN 12	Chapter 2, Exercise 2-1, 2-2, 2-3, 2-4, 2-5, 2-11
TUES	JAN 17	Ch 2 Homework Due, Chapter 2 Quiz
THURS	JAN 19	Chapter 3, E 3-1, 3-3, 3-4, 3-5, 3-8, 3-10
TUES	JAN 24	CH 3 HW Due, Ch 3 Quiz
THURS	JAN 26	Chapter 4, E 4-1, 4-2, 4-3, 4-4, 4-5
TUES	JAN 31	Ch 4 HW Due, Ch 4 Quiz, Exam Review
THURS	FEB 2	Exam #1 Review, Exam on Ch 2,3,4. Exam in TC until 2/5)
TUES	FEB 7	Chapter 5, E 5-1, 5-2, 5-3, 5-4, 5-12
THURS	FEB 9	Ch 5 HW Due, Ch 5 Quiz
TUES	FEB 14	Chapter 6, E 6-1, 6-3, 6-4, 6-5, 6-6, 6-7, 6-8, 6-9
THURS	FEB 16	Ch 6 HW Due, Ch 6 Quiz
TUES	FEB 21	Chapter 8, E 8-1, 8-2, 8-3, 8-4, 8-5, 8-6, 8-7, 8-8, 8-9
THURS	FEB 23	CH 8 HW Due, Ch 8 Quiz
TUES	FEB 28	Chapter 9, E 9-1, 9-2, 9-3, 9-4, 9-5
THURS	MAR 1	Ch 9 HW Due, Ch 9 Quiz, Exam Review
TUES	MAR 6	Exam #2 Review, Exam on Ch 6, 8, 9. Exam in TC until Mar, 10)
THURS	MAR 8	Chapter 10, E 10-1, 10-2, 10-3, 10-4, 10-5, 10-6
TUES	MAR 13	Spring Break – No Class
THURS	MAR 15	Spring Break – No Class
TUES	MAR 20	Ch 10 HW Due, Ch 10 Quiz
THURS	MAR 22	Chapter 11, E 11-1, 11-2, 11-3, 11-5, 11-10
TUES	MAR 27	Ch 11 HW Due, Ch 11 Quiz
THURS	MAR 29	Ch 12, E 12-1, 12-2, 12-3, 12-4, 12-5
TUES	APR 3	Ch 12 HW Due, Ch 12 Quiz,
THURS	APR 5	Exam #3 Review, Exam on Ch 10, 11, 12. Exam in TC until April 12th)
TUES	APR 10	Chapter 13, E 13-1, 13-2, 13-3, 13-4, 13-5, 13-6
THURS	APR 12	Ch 13 HW Due, Ch 13 Quiz
TUES	APR 17	Chapter 14, E 14-1, 14-2, 14-3, 14-4
THURS	APR 19	Ch 14 HW Due, Ch 14 Quiz
TUES	APR 24	Chapter 15, E 15-2, 15-3, 15-4
THURS	APR 26	Ch 15 HW Due, Ch 15 Quiz. Exam Review
Final Exam Week - May 1st - May 4th, Exam - Chapters 13, 14 & 15. Final Exam will be done in class during the allocated time as set by the college's final exam schedule.		

This schedule is subject to change.