

Course #: Accounting 2020-50 Course Title: Managerial Accounting Credit Hours: 3 semester hours Meeting time: Mon 5:15 – 7:45 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 once a week, on Monday, from 5:15 P.M. to 7:45 P.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 - 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 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](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

### SPRING 2012 SCHEDULE

<u>WEEK</u>	<u>ASSIGNMENTS</u>
JAN 9	Introduction, Start Chapter 2, Exercise 2-1, 2-2, 2-3, 2-4, 2-5, 2-11
JAN16	No School – Martin Luther King Holiday
JAN 23	Chapter 2 Homework due, Chapter 2 Quiz, Start Chapter 3, E 3-1, 3-3, 3-4, 3-5, 3-8, 3-10
JAN 30	Review Chap 3 Homework, Chapter 3 Quiz, Start Chapter 4, E 4-1, 4-2, 4-3, 4-4, 4-5
FEB 6	Review Chap 4 Homework, Chapter 4 Quiz, Start Chapter 5, E 5-1, 5-2, 5-3, 5-4, 5-12 <b>(Exam #1 will be in Testing Center until 2/12 – Test on chapters 2, 3 and 4)</b>
FEB 13	Review Chap 5 Homework, Chapter 5 Quiz, Start Chapter 6, E 6-1, 6-3, 6-4, 6-5, 6-6, 6-7, 6-8, 6-9
FEB 20	No School – President's Day
FEB 27	Review Chapter 6 Homework, Chapter 6 Quiz, Hand Out Chapter 5-6 Test Study Guide, <b>(Exam # #2 will be in Testing Center until 3/4 – Test on chapters 5 and 6)</b> Start Chapter 8, E 8-1, 8-2, 8-3, 8-4, 8-5, 8-6, 8-7, 8-8, 8-9
MAR 5	Review Chap 8 Homework, Chapter 8 Quiz, Start Chapter 9, E 9-1, 9-2, 9-3, 9-4, 9-5
MAR 12	No School – Spring Break
MAR 19	Review Chap 9 Homework, Chapter 9 Quiz, Start Chapter 10, E 10-1, 10-2, 10-3, 10-4, 10-5, 10-6
MAR 26	Review Chap 10 Homework, Chapter 10 Quiz, Chapter 7,9-10 Test Study Guide, <b>(Exam #3 will be in Testing Center until 4/1 – Test on chapters 8,9 and 10)</b> Start Chapter 11, E 11-1, 11-2, 11-3, 11-5, 11-10
APR 2	Review Chap 11 Homework, Chapter 11 Quiz, Start Chapter 13, E 13-1, 13-2, 13-3, 13-4, 13-5, 13-6
APR 9	Review Chapter 13 Homework, Chapter 13 Quiz, Hand Out Review for Chap 11 and Chap 13 Exam <b>(Exam #4 will be in testing center until 4/15 – Test on chapters 11 and 13)</b>

APR 16	Start Chapter 14, E 14-1, 14-2, 14-3, 14-4
APR 23	Review Chapter 14 Homework, Chapter 14 Quiz, Start Chapter 15, E 15-2, 15-3, 15-4 (Chapter 15 homework to be done in class working together)
APR 30	Final Exam Week, Exam: Chapters 14 and 15 ( <b>Final Exam will be in class</b> )

Homework that is assigned will be due the following week at the start of class (Example: Homework listed on Jan 9<sup>th</sup> will be due at the start of class on Jan 23<sup>rd</sup>).

**This schedule is subject to change.**