

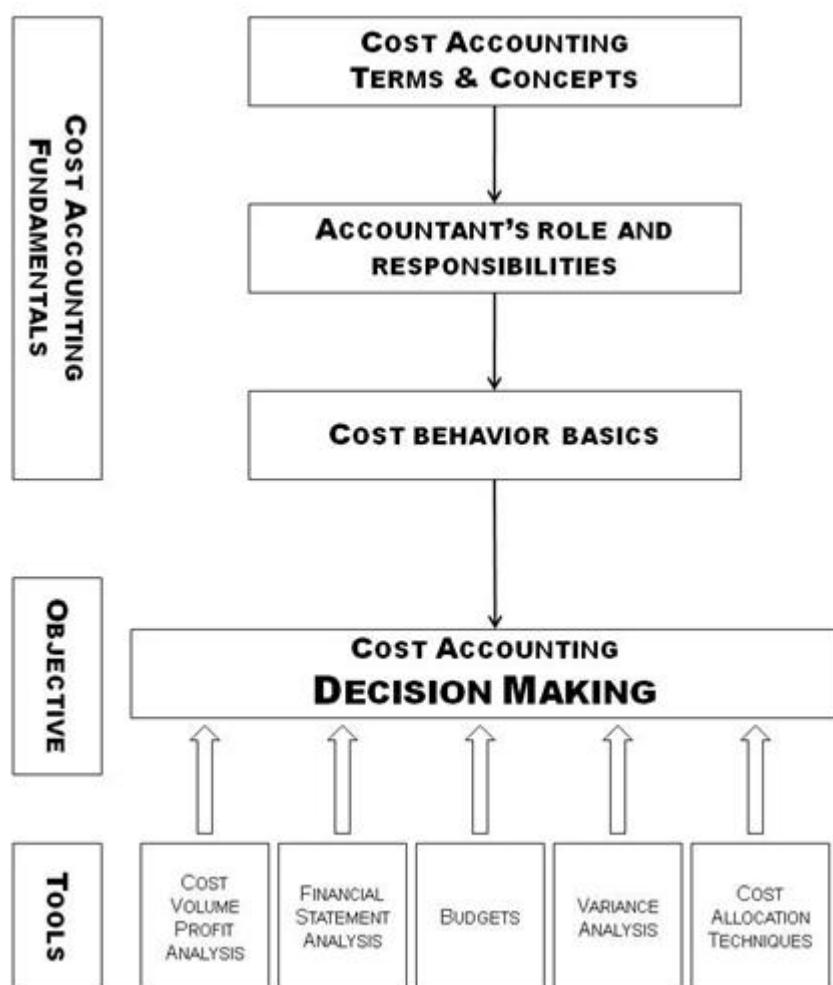


Syllabus



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ACC-341: Managerial Cost Accounting



Course Description

An examination of the management information needs for effective decision-making and managerial accounting system design to meet those needs. Emphasis will be placed on cost behavior and the determination of an organization's long-term, total product costs and total service costs for strategic decisions. Prerequisite: ACC202

Credit Hours: 3

Course Outcomes

Upon successful completion of this course you will be able to:

1. Describe the role and responsibilities of management accountants within an organization.
2. Understand and explain the basic cost terms and concepts involved in cost accounting.
3. Apply concepts and procedures related to job order costing.
4. Apply concepts and procedures related to process costing.
5. Apply concepts and procedures related to activity-based costing.
6. Compute fixed and variable costs.
7. Explain and apply the concepts involved in cost volume profit analysis.
8. Apply principles related to variable and absorption costing.
9. Prepare and interpret budgets and budgeting results.
10. Compute standard costs and variances.
11. Effectively utilize relevant cost data in decision-making (special orders, outsourcing, and make-or-buy).
12. Evaluate capital investment decisions.

Course Prerequisite Knowledge And Skills

- ACC-202 Accounting II

Course Resources

[Inclusive Access] Managerial Accounting (16/e Garrison, R. H., Noreen, E. W., & Brewer, P. C. .
New York, NY: McGraw-Hill.

*Please note: This e-text is an embedded McGraw-Hill Connect resource which is accessible through the table of contents.

An optional, loose leaf copy of the course book is available at additional cost through Connect by following the "loose leaf copy" link found in MH Connect.

Course Technology

McGraw Hill CONNECT

Grading Scale

Grade	Quality Points Per Credit	Percentage	Score

A	4.0	95 - 100 %	950 - 1000
A-	3.7	92 - 94.9 %	920 - 949
B+	3.3	89 - 91.9 %	890 - 919
B	3.0	85 - 88.9 %	850 - 889
B-	2.7	82 - 84.9 %	820 - 849
C+	2.3	79 - 81.9 %	790 - 819
C	2.0	75 - 78.9 %	750 - 789
C-	1.7	72 - 74.9 %	720 - 749
D+	1.3	69 - 71.9 %	690 - 719
D	1.0	65 - 68.9 %	650 - 689
F	.0	0 - 64.9 %	0 - 649

Letter Grade Equivalencies

A = Clearly stands out as excellent performance. Has unusually sharp insights into material and initiates thoughtful questions. Sees many sides of an issue. Articulates well and writes logically and clearly. Integrates ideas previously learned from this and other disciplines. Anticipates next steps in progression of ideas. Example "A" work should be of such nature that it could be put on reserve for all cohort members to review and emulate. The "A" cohort member is, in fact, an example for others to follow.

B = Demonstrates a solid comprehension of the subject matter and always accomplishes all course requirements. Serves as an active participant and listener. Communicates orally and in writing at an acceptable level for a graduate cohort member. Work shows intuition and creativity. Example "B" work indicates good quality of performance and is given in recognition for solid work; a "B" should be considered a good grade and awarded to those who submit assignments of quality less than the exemplary work described above.

C = Quality and quantity of work in and out of class is average. Has marginal comprehension, communication skills, or initiative. Requirements of the assignments are addressed at least minimally.

D = Quality and quantity of work is below average. Has minimal comprehension, communication skills, or initiative. Requirements of the assignments are addressed at below acceptable levels.

F = Quality and quantity of work is unacceptable and does not qualify the student to progress to a more advanced level of work.

Course Summary

Workshop	Discussions	Assignments	Quizzes	Totals
Workshop One	1/40	1/85	1/50	175
Workshop Two	1/40	1/85	1/40	165
Workshop Three	1/40	1/85	1/40	165
Workshop Four	1/40	1/85	1/40	165
Workshop Five	1/40	1/85	1/40	165
Workshop Six	1/40	1/85	1/40	165
Total Points	6/240	6/510	6/250	1000

Workshop One Outline

Title	Due Dates	Time	Points
1.1 Exercise: Devotional	Due by the end of the workshop	1 hour	0
1.2 Exercise: Register for	Due as soon as possible (must be completed prior to activity 1.5)	1 hour	0

Connect	completed prior to activity 1.5)		
1.3 Discussion: Concepts and Questions Collaboration	Initial post due by the end of the fourth day of the workshop; two responses due by the end of the workshop.	6 hours	40
1.4 Quiz: Connect Quiz	Due by the end of the workshop	5 hours	50
1.5 Assignment: Connect Exercises and Problems	Due by the end of the workshop	8 hours	85
Totals		21 hours*	175

Workshop Two Outline

Title	Due Dates	Time	Points
2.1 Exercise: Devotional	Due by the end of the workshop	1 hour	0
2.2 Discussion: Concepts and Questions Collaboration	Initial post due by the end of the fourth day of the workshop; two responses due by the end of the workshop.	6 hours	40
2.3 Quiz: Connect: Reading Quiz	Due by the end of the workshop	5 hours	40
2.4 Assignment: Connect: Exercises and Problems	Due by the end of the workshop	8 hours	85
Totals		20 hours*	165

Workshop Three Outline

Title	Due Dates	Time	Points
3.1 Exercise: Devotional	Due by the end of the workshop	1 hour	0
3.2 Discussion: Concepts and Questions Collaboration	Initial post due by the end of the fourth day of the workshop; two responses due by the end of the workshop.	6 hours	40

3.3 Quiz: Connect Reading Quiz	Due by the end of the workshop	5 hours	40
3.4 Assignment: Connect Exercises and Problems	Due by the end of the workshop	8 hours	85
Totals		20 hours*	165

Workshop Four Outline

Title	Due Dates	Time	Points
4.1 Exercise: Devotional	Due by the end of the workshop	1 hour	0
4.2 Discussion: Concepts and Questions Collaboration	Initial post due by the end of the fourth day of the workshop; two responses due by the end of the workshop.	6 hours	40
4.3 Quiz: Connect Reading Quiz	Due by the end of the workshop	5 hours	40
4.4 Assignment: Connect Exercises and Problems	Due by the end of the workshop	8 hours	85
Totals		20 hours*	165

Workshop Five Outline

Title	Due Dates	Time	Points
5.1 Exercise: Devotional	Due by the end of the workshop	1 hour	0
5.2 Discussion: Concepts and Questions Collaboration	Initial post due by the end of the fourth day of the workshop; two responses due by the end of the workshop.	6 hours	40
5.3 Quiz: Connect Reading Quiz	Due by the end of the workshop	5 hours	40
5.4 Assignment: Connect Exercises and Problems	Due by the end of the workshop	6 hours	85
Totals		18 hours*	165

Workshop Six Outline

Title	Due Dates	Time	Points
6.1 Exercise: Devotional	Due by the end of the workshop	1 hour	0
6.2 Discussion: Concepts and Questions Collaboration	Initial post due by the end of the fourth day of the workshop; two responses due by the end of the workshop.	6 hours	40
6.3 Quiz: Connect Reading Quiz	Due by the end of the workshop	5 hours	40
6.4 Assignment: Connect Exercises and Problems	Due by the end of the workshop	6 hours	85
End of Course Survey	Due by the end of the workshop	-	10 Extra Credit
Totals		18 hours*	165

*These times are only estimates. Actual assignment completion times will vary.

Expectations, Policies, and Important Student Information

School/Division	Link
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Reflect in ePortfolio

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Activity Details

Completion Summary



Task: View this topic