

MCKENDREE UNIVERSITY
ACC-230 Managerial Accounting

PLEASE THOROUGHLY REVIEW THE "ORIENTATION NOTES" IN THE ORIENTATION SECTION OF BLACKBOARD!!!!

Undergraduate Student Learning Outcomes:

1. Students will develop and apply analytical, critical thinking, and problem-solving skills.
2. Students will demonstrate the knowledge, skills, and attitudes required of their chosen discipline.

School of Business Learning Outcomes:

1. Make decisions about the presentation of financial data.
2. Assess the reliability of data.
3. Apply critical thought regarding the environment of business.

Course Description: Introduction to accounting analysis and reporting for management use. Includes discussion of cost behavior, short-term and long-term decision making, budgeting, managerial performance evaluation, cost-volume-profit analysis, and variance analysis.
Prerequisite: ACC 205. Each semester.

Course Student Learning Outcomes:

1. The major objective is for the student to gain an understanding of the basic concepts of managerial accounting and how the firm puts managerial accounting information to work.
2. Students will learn some basic differences between financial accounting, tax accounting, and managerial accounting.
3. Students will solve managerial accounting problems using a calculator and with Excel.
4. Topics covered in depth include cost classifications, concepts, and behavior patterns; cost-volume-profit relationships; job-order costing; profit planning and budgeting; standard costs; and segment reporting.
5. Students will also gain an appreciation for the ethical responsibilities of the accounting manager.

Class Format: The course will be taught in eight modules. They are as follows:

MODULE #

1. Chapter One – Overview of Managerial Accounting

Chapter Two – Managerial Accounting Concepts and Cost Flows

2. Chapter Three – Cost Accounting Systems: Job Order Costing

3. Chapter Four – Cost Accounting Systems: Process Costing

4. Chapter Five – Activity Based Costing

Mid Term Exam

5. Chapter Six – CVP Relationships

6. Chapter Seven – Variable Costing: A Tool for Decision Making

Chapter Eight – Relevant Costs and Short - Term Decision Making

7. Chapter Nine – Planning and Budgeting

8. Chapter Ten – Standard Costing and Variance Analysis

Final Exam

Textbook: Managerial Accounting for Undergraduates, Christensen, Hobson, & Wallace, Cambridge Business Publishers, 1st Edition.

ISBN 978-1-61853-112-4

Suggested Student Approach:

1. Check in immediately after the course begins by entering your Biography information in the appropriate Discussion Board.
2. Read the Orientation Document!!!
3. Read the textbook chapters relevant to the Module.
4. Review the Module Power Points with Voice Overs – including the solutions to the chapter exercises and problems that are included within the Power Point slides.
5. Work the Homework problems and submit to the instructor via e-mail before the Due Date listed in each Module.
6. Review the solutions to the Homework problems that will open up in each Module after the Due Date.
7. Take the Quizz(es)/Exams in each Module using Google Chrome or Firefox as your browser – DO NOT USE EXPLORER!!!!
8. Proceed to the next Module.

Grading Policy: Students will be assigned a grade of either A, B, C, D, or F. Plus and minus designations will also be considered. Grading will be on the basic 90, 80, 70, 60 scale.

Chapter	Homework Points	Quiz Points
1	25	35
2	25	35
3	25	35
4	25	35
5	25	35
6	25	35
8	25	35
9	25	35
10	25	35
Totals	250	35
Homework per Above	250	
Quizzes per Above	350	
Mid Term Exam	200	
Final Exam	200	
Total Course Points	1000	

Grading Scale:

>940 points = A
 >900-939 points = A-
 >870-899 points = B+
 >830-869 points = B
 >800-829 points = B-
 >760-799 points = C+
 >730-759 points = C
 >650-729 points = C-
 >580-649 points = D
 <580 points = F

Module	Power Point Problems	Homework Problems	Homework Due Dates	Quiz Due Dates	Exam Due
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			11:59PM	11:59PM	Dates
1	Q1-5, Q11-15	None			
	E2-1A, E2-2A, E2-5A, E2-6A	P2-1A, P2-3A, P2-4A (b) only			
2	E3-3A	P3-1A, P3-3A			
3	E4-1A, E4-2A, E4-5A	P4-1A			
4	E5-3A, E5-4A	P5-3A			
5	E6-2A, E6-7A	P6-4A, P6-6A			
6	E7-2A	P7-2A			
	E8-5A, E8-6A, E8-7A, E8-7B, E8-8A	P8-2A, P8-3A			
7	E9-3A, E9-4A, E9-5A, E9-6A	P9-2A			
8	E10-1A, E10-2A	P10-1A			

Other Notes:

1. IT IS ESSENTIAL THAT YOU MONITOR YOUR MCKENDREE E-MAIL DAILY FOR COMMUNICATIONS FROM THE INSTRUCTOR!!
2. The instructor reserves the right to change the above schedule in order to accommodate student/instructor needs.
3. If you have any questions regarding the syllabus after reviewing, please send an e-mail to me at my McKendree e-mail address.
4. Homework assignments from the above outline should be e-mailed to me in Excel to my McKendree e-mail address - before the listed deadline. Files should be print formatted in an efficient manner. Pictures of handwritten notes or pictures in any format will not be accepted.
5. Late submission of homework assignments will not be accepted.
6. The McKendree University policy on dishonesty is in full force for this course. Please refer to the McKendree Undergraduate Manual. You do not want to become part of this process.
7. ADA Policy: The School of Business conforms to the disability policies of McKendree University. A student requiring assistance with the technical portions of this course should contact the instructor or the Student Success and Advising Center.