

CLASS NUMBER AND NAME:	AC280A – MANAGERIAL ACCOUNTING I
TOTAL CLOCK HOURS / UNITS:	25 Hours / 2.5 Units
PREREQUISITES:	AC170B - Fundamentals of Accounting IIA
TEXTS AND MATERIALS:	<i>Managerial Accounting</i> , by Ray H. Garrison, Eric W. Noreen, and Peter C. Brewer; 14th Edition, 2012; Irwin McGraw-Hill Publishing Company
CLASS DESCRIPTION:	Introduction to various concepts and classifications of costs. Job order and process costing. Analysis of cost behavior, particularly that of mixed costs.
CLASS OBJECTIVES:	<ol style="list-style-type: none">1. To understand the various concepts and classifications of costs.2. To become familiar with different kinds of costing systems designs, including job order costing and process costing.3. To develop an understanding of cost behavior patterns.
CLASS FORMAT OVERVIEW:	The material will be presented in a lecture-discussion format, and students should be prepared to present solutions to the assigned exercises and problems at the end of each chapter.
REQUIREMENTS:	The tests in this class are open-book. Therefore it is mandatory that students attend and prepare for class each day. The grade for each module will be based 80% on the average of the tests taken that module and 20% on homework problems.

GRADING POLICIES:	90 - 100%	A
	80 - 89%	B
	70 - 79%	C
	60 - 69%	D
	Below 60%	F

ANTICIPATED LEARNING
OUTCOMES:

1. Understand the various concepts and classifications of costs.
2. Understand the computations and journal entries needed in a job-order cost system.
3. Compute equivalent units and prepare a production report using the weighted-average and FIFO methods for a manufacturer using process costing.
4. Use cost-volume-profit analysis in business decisions.
5. Demonstrate attainment of these Learning Outcomes by earning a passing score. The minimum passing score is a D.

CLASS SCHEDULE:	AC280A: Chapter(s)	2
		3
		4
		5

CONFERENCES: Please see instructor.

Managerial Accounting I-AC280A

5 Week	6 Week	3 Week	Topics	Assignments	Due Dates
Week 1	Week 1	Week 1	Chapter 2 Managerial Accounting and Cost Concepts	Read Chap 2 Prob. 2-19 Prob. 2-22	
	Week 2			Prob. 2A-3 Chapter 2 Test	
Week 2	Week 3	Week 2	Chapter 3 Job Order Costing	Read Chap 3 Ex. 3-13 & 19 Prob. 3-21 Prob. 3-20 (Handout)	
				Chapter 3 Test	
Week 3	Week 4		Chapter 4 Process Costing	Read Chap 4 Ex. 4-1 Prob. 4-14 Prob. 4A-11	
				Chapter 4 Test	
Week 4	Week 5	Week 3	Chapter 5 Cost Volume-Profit Relationships	Read Chap 5 Ex 5-1, 2, 3 Ex. 5-11 & 15 Ex. 5-16 & 17	
Week 5	Week 6				Chap 5 Test E-Library Seminar

The instructor reserves the right to adjust this schedule as necessary to meet the course objectives.