

CLASS NUMBER AND NAME:	AC280C – MANAGERIAL ACCOUNTING III
TOTAL CLOCK HOURS / UNITS	25 Hours / 2.5 Units
PREREQUISITES:	AC170B – Fundamentals of Accounting IIB
TEXTS AND MATERIALS:	<i>Managerial Accounting</i> , by Ray H. Garrison, Eric W. Noreen, and Peter C. Brewer; 12th Edition, 2006; Irwin McGraw-Hill Publishing Company
CLASS DESCRIPTION:	Standard cost systems and analysis of variances. Segment reporting. Relevant costs for decision-making. Capital investment analysis.
CLASS OBJECTIVES:	<ol style="list-style-type: none"><li>1. To become proficient in analyzing the various factors involved in a company's operations, once plans have been made.</li><li>2. To evaluate segments of a business.</li><li>3. To learn to distinguish the relevant costs for short- and long-term decision making.</li><li>4. To develop an understanding of the crucial role played by the time value of money concepts when making long-term capital investment decisions.</li></ol>
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	<ol style="list-style-type: none"><li>1. Use standard costs and variance analysis to control costs and optimize profits.</li><li>2. Use segment reporting to analyze the profitability of the various parts of an organization and to measure the performance of individual managers.</li><li>3. Distinguish between relevant and irrelevant costs in a decision-making situation.</li><li>4. Determine the acceptability of capital investment projects using present value analysis as well as simpler methods.</li><li>5. Demonstrate attainment of these Learning Outcomes by earning a passing score. The minimum passing score is a D.</li></ol>
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CLASS SCHEDULE:	AC280C: Chapter 10 Chapter 12 Chapter 13 Chapter 14
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CONFERENCES:	Please see instructor.
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