Managerial Accounting, ACC 104  
Winter 1 Term, 2013  
Instructor: Doug Johnson  
Saturday 8AM-12:30

TEXTBOOK: *Fundamental Accounting Principles-Tentiet first* Ed.  
Authors-Wild, Shaw, & Chiappetta-Publisher-McGraw-Hill-Irwin  
ISBN-10: 0-07-8025583

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SCC 402-437-2421

COURSE OBJECTIVE: An introduction to the use of accounting data by managers in directing the internal affairs of organizations. Topics include cost relationship, statement analysis, management reports and other accounting techniques and methodology used for management purposes.

GRADE BREAKDOWN: Your grade will consist of 4 tests using the Doane grading system:

- 95-100% = A+  
- 80-84% = B  
- 65-69% = D+
- 90-94% = A  
- 75-79% = C+  
- 60-64% = D
- 85-89% = B+  
- 70-74% = C  
- Below 60%=U

ATTENDANCE: Student attendance in each class session is required.

CLASS PARTICIPATION: Class participation is welcome.

TESTS: Contents will be announced before the test.

ASSIGNMENTS: You are expected to read the appropriate chapters and do the homework before class.

The schedule is as follows:

<table>
<thead>
<tr>
<th>CLASS MEETING</th>
<th>TOPIC</th>
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<tbody>
<tr>
<td>October 26</td>
<td>Liabilities (14), Investments (15)</td>
</tr>
<tr>
<td>November 2</td>
<td>Test, Cash flows (16)</td>
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<td>November 9</td>
<td>Analysis (17), Test</td>
</tr>
<tr>
<td>November 16</td>
<td>Process and job order costing (18), Manufacturing costs/variances-(21-24)</td>
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<td>November 23</td>
<td>Variances, (21-24)</td>
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<td>December 30</td>
<td>Thanksgiving</td>
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<td>December 7</td>
<td>Variances, (21-24)</td>
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<td>December 14</td>
<td>Decision making (25)</td>
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<tr>
<td>December 21</td>
<td>Test</td>
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The Doane Academic Integrity Policy will be adhered to in this class. All projects and tests will present your own work. Any use of other ideas and words without proper citation of sources is plagiarism and will result in penalties to be determined by the instructor and/or dean of undergraduate studies.
CURRICULUM

I. Student will be able to record sale of bonds
   I. Bonds
      Discount
      Premium

II. Student will record investment transactions
    II. Investments
        Trading securities
        Securities available for sale

III. Student will prepare Cash Flows Statement
     III. Statement of Cash Flows
          Cash inflow per operations
          Cash inflow per investments
          Cash inflow per financing

IV. Student will be able to record manufacturing costs
    IV. Cost accounting
        Job order costs
        Equivalent costs
        Activity based costing

V. Student will be able to compute breakeven point
    V. Manufacturing costs
       Direct labor
       Direct material
       Factory overhead

VI. Student will be able to analysis capital decisions
    VI. Capital purchases
        Payback
        Accounting rate of return
        Present values
        Internal rate of return