Syllabus
ACCT 104 - Managerial Accounting

Course Information
Organization: Doane College
Course Number: ACCT 104
Credits: 3
Instructor: Britt Blackwell
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Campus: Doane College - Grand Island
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City/State/Zip: Grand Island, NE 68801
Office Hours: See Posted Hours
Office Phone: 308-398-0800

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

Prerequisites
ACCT 103 Financial Accounting with a minimum grade of C- or permission.

Textbook: Cornerstones of Financial and Managerial Accounting, 2nd Edition
Authors: Jay Rich; Jeff Jones; Dan L. Heitger; Maryanne Mowen; Don Hansen
ISBN-10: 0-538-47348-7

Access to CengageNow (comes with the book as packaged with the above ISBN #)

Please Note: You do not need to purchase a new textbook if you took ACC 103 during the 14WIN2 term. Your text will continue into ACC 104.

Learner Supplies
Calculator. Quantity: 1.

Competencies
Unit 1  Statement of Cash Flow; Managerial Accounting; Manufacturing Accounting
1. Develop a cash flow statement from completed financial statements.
2. Distinguish the differences between managerial accounting and financial accounting.
3. Diagram the flow of costs for a business organization.

Unit 2  Cost Accounting and Budgeting
1. Develop an operating budget plan.
2. Apply the methods of costing to management decision making.

Unit 3  Performance Evaluation, Other Decision-Making Dimensions
1. Analyze business situations through product, process, and division evaluations
2. Use the managerial tools to analyze the Cost-Volume-Profit relationships
3. Use capital investment strategies in completing capital budgets
4. Elaborate on how management and financial accounting play a role in management decision

Learning Objectives:

Define the purpose of budgeting.
- Develop a flowchart of the master budget.
- Prepare individual budgets (sales, production, direct materials, direct labor, manufacturing overhead, selling and administrative).
- Use the individual budgets to develop the pro-forma income statement.
- Develop a cash budget.
- Prepare a pro-forma income statement.
- Prepare a pro-forma balance sheet.
- Prepare a pro-forma statement of cash flow.
- Prepare a cost of goods manufactured schedule.
- Determine the effects of too much or too little inventory.
- Determine inventory turnover.
- Define activity-based costing.
- Utilize the activity-based costing hierarchial product cost model in various business situations.
- Distinguish between unit-level activities, batch-level activities, product line activities and facility support activities in various business situations.
- Illustrate the effects of cross-subsidization for various business situations.
- Determine prevention costs, appraisal costs, and internal failure costs.

Grading Information

Grading Scale

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<tr>
<th>Grade</th>
<th>Percentage</th>
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<tr>
<td>A+</td>
<td>95 - 100</td>
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<td>A</td>
<td>90 - 94</td>
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Guidelines for Success

Doane-General Information

All College policies and procedures identified in the student handbook will be adhered to for this course. College policies and procedures include, but are not limited to, conditions for dropping or withdrawing from a class, student academic honesty, etc. A copy of the student handbook is available upon request from the Student Services office on each campus.

Doane-Equity

The instructor and students will act with integrity and strive to engage in equitable verbal and nonverbal behavior with respect to differences arising from age, sex, race, color, national origin, handicapping
conditions, and religion.

**Doane-Computer User Guidelines**
In order to support the activities for this course, Doane College provides access to computers for students. The College established “Computer Use Guidelines”. The computer Use Guidelines are posted on the College web page at http://www.doane.edu. From the home page access student services and the helpdesk page.

**Doane-Special Services**
Any student with a disability has a right to request accommodations. It is the student's responsibility to contact the Student Services office; a student services representative will recommend appropriate accommodations to the course instructor and his/her supervisor. The instructor and supervisor will identify with the student which accommodations will be arranged.

**Doane-Cell Phone**
There are to be no active cell phones during class time as they are a disturbance to others and disrupt any activities that may be occurring. If a situation occurs that a student may need to be in contact with others, such as family emergency, the instructor must be notified prior to accepting any calls.

**Academic Honesty 1**
Students are expected to do their own work unless advised that collaboration is acceptable. This means that you may use facts from other sources if you re-write them in your own words. Anytime you quote directly from another source or paraphrase substantially, you must cite the source you used. When you take a test, you are expected to keep your eyes on your own paper and protect your test paper from being copied by a classmate.

Failure to use proper citation procedure is considered plagiarism. Plagiarism will result in a grade of "0" if it is flagrant and/or deliberate. Copying from another person's paper or test is academic dishonesty and will result in a grade of "0" for that assignment. In addition, you will be referred to student services for discipline based on college policy.

**Attendance 2**
Importance of class attendance: Class attendance contributes significantly to academic success. Students who attend classes regularly tend to earn higher grades and have higher passing rates in courses. Excessive absences may jeopardize your grades or even your ability to continue in this course.

Class absences: If you are absent from class for any reason you are responsible for all missed work and for contacting the instructor promptly.