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

CLASS MEETING: TOPIC:

October
25 Liabilities (14), Investments (15)

November
1 Test, Cash flows (16)
8 Analysis (17), Test
15 Process and job order costing (18), Manufacturing costs/variances-(21-24)
22 Variances, (21-24)
29 Thanksgiving

December
6 Variances, (21-24)
13 Test, Decision making (25)
20 Test

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.
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 analyze capital decisions
    VI. Capital purchases
    Payback
    Accounting rate of return
    Present values
    Internal rate of return