TEXTBOOK: Textbook: Horngren’s Accounting, 10th Edition; Authors: Nobles, Mattison, Matsumura -- Myaccountinglab.com access code (Comes bundled with a new access code)
NOTE: All assignments and exams will be completed in My Accounting Lab (MAL). Your access to MAL is for one (1) year. INSTRUCTOR COURSE ID: jefferson33964
COMPUTER ACCESS: Every student should have access to a computer and an Internet Service Provider.

OFFICE HOURS: Cell 402-212-4370, E mail:wjefferson@mccneb.edu ; 402-738-4525

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 Chapter HW, and exams 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:
Week 1 Liabilities (14), Investments (15)
Week 2-3 Cash flows (16), Analysis (17),
Week 4 Job order costing (18), Manufacturing costs/variances-(19)
Week 5 CVP (21), Master budgets (22)
Week 6  Flexible Budgets (23), Cost Allocation (24)

Week 7  Short-Term Business Decisions (25),

Week 8  Capital Investment Decisions (26)

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
II. Student will record investment transactions
III. Student will prepare Cash Flows Statement
IV. Student will be able to record manufacturing costs
V. Student will be able to compute breakeven point
VI. Student will be able to analysis capital decisions

I. Bonds

II. Investments
Trading securities

Securities available for sale

III. Statement of Cash Flows
Cash inflow per operations

Cash inflow per investments Cash inflow per financing

IV. Cost accounting Job order costs
Equivalent costs Activity based costing

V. Manufacturing costs Direct labor
Direct material Factory overhead

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