

Course	ACCT 2025 Managerial Accounting	
Term	Summer 2008	
Instructor	Name: Dr. J. William Stinde, PhD, CFM, CMA, EA Phone: 626-578-1770 Email: BillStinde@cs.com	
Catalog Description	Managerial accounting emphasizes the use of accounting information for planning, control, and decision-making purposes in all types of organizations. This course explores topics in the areas of cost behavior, cost-volume-profit analysis, relevant cost analysis, cost accumulation and assignment, activity-based costing, profit planning and control, performance evaluation, responsibility accounting, and product costing systems.	
Prerequisites	ACCT 2010 Financial Accounting	
Course Level Learning Outcomes	Outcome	Expectation
	Students can identify how different costs are classified and used for different managerial accounting purposes.	Students can identify costs used for product costing purposes, direct and indirect costs, and cost behavior patterns.
	Students can calculate product costs used for financial reporting.	Students can calculate product costs in job order and process costing systems using traditional overhead rates and activity based costing rates.
	Students can use cost information for planning purposes.	Students can analyze various cost-volume-profit relationships, perform break-even analysis, and be able to prepare a contribution margin income statement. Students can also perform profit planning and prepare a master budget.
	Students can use cost information for control purposes.	Students can prepare flexible budgets and calculate material, labor, and overhead variances using standard costs. Students can also use segment information, ROI, and Residual Income to evaluate performance
Students can use cost information for decision-making purposes.	Students can determine the costs that are relevant to making various	

		business decisions. Students can also calculate selected financial ratios.
Materials	Introduction to Managerial Accounting, Third Edition, ISBN 0073048836, by Brewer, Garrison, & Noreen; Published by McGraw–Hill Irwin, 2006.	
Grading	<p>Examinations are 80% of the grade (each Midterm 20% and 40% on Final) and 20% is for homework and class participation.</p> <p>A = 91 – 100 B = 81 -- 90.9 C = 71 -- 80.9 D = 65 – 70.9 F = BELOW 65</p>	
Activities	Students are expected to have read the chapters and have the assigned homework completed before class. All students will be called upon to answer questions during the class period.	
Policy Statements: University Policies	<p>University policies are provided in the current course catalog and course schedules. They are also available on the university website. This class is governed by the university’s published policies. The following policies are of particular interest:</p> <p>Academic Honesty The university is committed to high standards of academic honesty. Students will be held responsible for violations of these standards. Please refer to the university’s academic honesty policies for a definition of academic dishonesty and potential disciplinary actions associated with it.</p> <p>Drops and Withdrawals Please be aware that, should you choose to drop or withdraw from this course, the date on which you notify the university of your decision will determine the amount of tuition refund you receive. Please refer to the university policies on drops and withdrawals (published elsewhere) to find out what the deadlines are for dropping a course with a full refund and for withdrawing from a course with a partial refund.</p> <p>Special Services If you have registered as a student with a documented disability and are entitled to classroom or testing accommodations, please inform the instructor at the beginning of the course of the accommodations you will require in this class so that these can be provided.</p> <p>Disturbances Since every student is entitled to full participation in class without</p>	

interruption, disruption of class by inconsiderate behavior is not acceptable. Students are expected to treat the instructor and other students with dignity and respect, especially in cases where a diversity of opinion arises. Students who engage in disruptive behavior are subject to disciplinary action, including removal from the course.

Student Assignments Retained
 From time to time, the Department will retain student assignments or projects for the purpose of academic assessment. In every case, should the assignment or project be shared outside the academic Department, the student's name and all identifying information about that student will be redacted from the assignment or project.

Contact Hours for this Course
 It is essential that all classes meet for the full instructional time as scheduled. A class cannot be shortened in length. If a class session is cancelled for any reason, it must be rescheduled.

Course Policies

No makeup exams will be given. Tests must be taken at the time scheduled.

The only calculators that are permitted on exams are simple calculators that add, subtract, multiply, and divided. No phone calculators will be permitted. All cell phones must be turned off and put away during class time.

Weekly Schedule

Date	Week	Chap	Subject	Assignments
June 3	1	Prolog 1	Introduction Cost Concepts	
June 10	2	5 6	Cost Behavior Cost Volume Relationship	1,4,5 3,4,5,6,7
June 17	3		Test	Cut-off chapter 1,5 & 6
June 24	4	7	Profit Planning	2,3,4,5,6,7,8,9,10
July 1	5	9	Flexible Budgets	1,2,4,5
July 8	6	12	Capital Budgets	1,4,9
July 15	7		Test	Cut-off chapter 7,9 & 12
July 22	8	13 14	Cash flows Financial Statement	7 1,2,9
July 29	9		Final Examination	Cut-off chapter 13 & 14

Additional Information

THIS SYLLABUS IS SUBJECT TO CHANGE AT THE DISCRETION OF THE INSTRUCTOR.