

CLASS NUMBER AND NAME:	ACN280B – MANAGERIAL ACCOUNTING II
TOTAL CLOCK HOURS / UNITS	24 Hours / 2 Units
PREREQUISITES:	ACN170B – Fundamentals of Accounting IIB
TEXTS AND MATERIALS:	<i>Managerial Accounting</i> , by Ray H. Garrison, Eric W. Noreen, and Peter C. Brewer; 16th Edition, 2018; Irwin McGraw-Hill Publishing Company (ISBN 978-1-259-30741-6)
CLASS DESCRIPTION:	Segment reporting. Various costing systems explored. Preparation of the master budget and flexible budgets including variance analysis.
CLASS OBJECTIVES:	<ol style="list-style-type: none">1. To use the understanding of cost behavior effectively in preparing budgets and in other areas of profit planning.2. To investigate the absorption and variable costing systems plus activity-based costing.3. To prepare performance reports that display the revenue and spending variances of flexible budgets.
CLASS FORMAT OVERVIEW:	The material will be presented in a lecture-discussion format, and students should be prepared to present solutions to the assigned exercises and problems at the end of each chapter.
REQUIREMENTS:	Time spent in preparation for or reflection on course lecture will approximate two hours outside of class for each lecture credit hour utilized by the instructor in delivery of the material and ¼ hour outside of class for each hour of structured lab time.

TESTING:

The tests in this class are open-book. Therefore it is mandatory that students attend and prepare for class each day. The grade for each module will be based 80% on the average of the tests taken that module and 20% on homework problems.

GRADING POLICIES:

90 - 100%	A
80 - 89%	B
70 - 79%	C
60 - 69%	D
Below 60%	F

ANTICIPATED LEARNING

OUTCOMES:

1. Explain the mechanics of activity-based costing and use ABC to provide accurate cost data.
2. Manage profit planning by preparing the interrelated group of budgets which comprise the master budget.
3. Use segment reporting to analyze the profitability of the various parts of an organization and to measure the performance of individual managers.
4. Compute unit costs and prepare income statements using both absorption and variable costing.
5. Demonstrate attainment of these Learning Outcomes by earning a passing score. The minimum passing score is a D.

CLASS SCHEDULE:

Chapter 6
Chapter 7
Chapter 8
Chapter 9

CONFERENCES:

Please see instructor.

Managerial Accounting II-ACN280B

6 Week	Topics	Assignments	Submit Dates	Grade
Week 1	Chapter 6 Variable Costing and Segment Reporting: Tools for Management	Read Chap 6 Ex. 6-1, 2, 3 Ex 6-11 Prob. 6-22		
Week 2	Chapter 7 Activity-Based Costing: A Tool to Aid Decision Making	Chapter 6 Test Read Chap 7 Ex. 7-7 & 8 Ex 7-15		
Week 3	Chapter 8 Master Budgeting	Prob. 7-16 Chapter 7 Test Read Chap. 8 Prob. 8-29 (1 & 2 only)		
Week 4		Prob. 8-29 (3 only) Prob. 8-29 (4 & 5 only) Chapter 8 Test Read Chap 9		
Week 5	Chapter 9 Flexible Budgets and Performance Analysis	Ex. 9-18 Excel Budget Project		
Week 6		Chap 9 Test Ethics Project		

The instructor reserves the right to adjust this schedule as necessary to meet the course objectives.