

CLASS NUMBER AND NAME:	ACN280C – MANAGERIAL ACCOUNTING III
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:	Standard cost systems. Performance measurement in decentralized organizations. Relevant costs for decision-making during capital budgeting.
CLASS OBJECTIVES:	<ol style="list-style-type: none">1. To determine and record different variances through the preparation of journal entries.2. To compute analytical calculations for responsibilities centers and understand their strengths and weaknesses.3. To develop an understanding of decision making analysis and the time value of money concepts when making long-term capital investment decisions.
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. Use standard costs and variance analysis to control costs and optimize profits.
2. Determine ROI, residual income, MCE, transfer pricing, and use a balanced scorecard.
3. Utilize differential calculations for decisions.
4. Evaluate investment projects using the time value of money estimations.
5. Demonstrate attainment of these Learning Outcomes by earning a passing score. The minimum passing score is a D.

CLASS SCHEDULE:

Chapter 10
Chapter 11
Chapter 12
Chapter 13

CONFERENCES:

Please see instructor.

Managerial Accounting III-ACN280C

6 Week	Topics	Assignments	Submit Dates	Grade
Week 1	Chapter 10 Standard Costs & Variances	Read Chap 10 Prob. 10-14 Prob. 10A-10 Prob. 10B-3 (Manual)		
Week 2	Chapter 11 Performance Measurement in Decentralized Organizations	Chapter 10 Test Read Chap 11 Prob. 11-14 Prob. 11-18		
Week 3	Chapter 12 Differential Analysis: The Key to Decision Making	Prob. 11A-6 Chapter 11 Test Read Chap 12 Ex. 12-14, 15		
Week 4		Ex. 12-10, 11 Ex. 12-4, 9 Chapter 12 Test Read Chap 13		
Week 5	Chapter 13 Capital Budgeting Decisions	Ex. 13-2, 3 Ex. 13-11 Ex. 13-1, 6, 8 Ex. 13C-2, Prob. 13C-4		
Week 6		Chap 13 Test E-Library Seminar		

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