

The College of New Jersey School of Business

Course: ACC 202 - Managerial Accounting
Instructor: C. Andrew Lafond, DBA, CPA
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Class Time: TF 12:00–1:50 pm in BB104
TF 2:00–3:50 pm in BB104
Office Hours: TF 10:00–12:00 pm or by appointment
Text: *Managerial Accounting*, 13th edition, by Garrison, Noreen & Brewer, McGraw-Hill.
Course Website: <http://socs.tcnj.edu>

Purpose: The role of management accounting continues to undergo major changes. Management accountants are no longer only scorekeepers of past performance. They have become value-adding members of management teams, creating information vital for enhancing operational excellence, and for formulating and implementing new strategies. A significant development in this new role is a great increase in the importance of and use of nonfinancial measures of performance.

In this class, we will focus on how managers can use accounting information to assist them in making decisions and how accounting information can be used to control the actions of other members of the firm. This orientation contrasts with financial accounting where the focus is on accounting disclosures for parties external to the firm. The course will cover the vocabulary and mechanics of cost accounting, basic issues involved in the design of a cost accounting system, and the role of management accounting in decisions concerning resource allocation and performance evaluation.

Learning Goals: After completing this course, you should have an understanding of

- 1) why there is a need for managerial accounting information,
- 2) how managerial accounting information affects the decisions made by individuals in an organization,
- 3) how specific managerial accounting information is produced, and
- 4) the “language”/terminology of managerial accounting, including core concepts as,
 - Cost-Volume-Profit analysis
 - Planning and control, and
 - Performance evaluation

Attendance and Class participation: Students are expected to attend class regularly, to read assigned chapters, and to solve assigned problems before coming to class. Students should be prepared to answer and discuss questions on the material.

ASSESSMENT

Since this course emphasizes skill development rather than memorization, the student assessment reflects this as follows:

	<u>Points</u>	<u>Percentage</u>
Quizzes	50	10%
Exam I	100	20%
Exam II	100	20%
Final Exam (comprehensive)	125	25%
Case Assignments	<u>125</u>	<u>25%</u>
Total	500	100%

Examinations: Students **MUST** take exams on the scheduled dates. The exams will cover the core concepts discussed during the semester and skills obtained through completing & presenting the cases. Students, who fail to take the exams on the scheduled dates, may be allowed to take the missed exam upon presentation of a valid, documentable excuse. In such cases, the make-up exam will be different from the one all other students will take.

Cases: Cases will be assigned during the semester. They will cover the core concepts that you will learn in this course and will be prepared individually by each student. Case analysis should be prepared using spreadsheet and be word-processed. Due dates for the cases are noted on the last page of the syllabus. No cases will be accepted after the specified due dates.

Extra Credit: There is an *optional* opportunity to receive extra credit for reading selected chapters from Suzie Orman's book, *The Money Book for the Young, Fabulous & Broke*. In addition to reading the chapter students will write a one-page paper addressing the following questions: What did I learn from this chapter? How can I apply what I learned in this chapter to my life? The amount of extra credit is 5 points (1% point) towards your final grade. During the semester there will be two chapters from this book assigned which will be eligible for this extra credit assignment. This book is on reserve at the library or can be purchased for \$9 on www.amazon.com.

GRADE DETERMINATION

The final grade will be determined from the number of points earned out of the total points possible:

Final Grade	Points	% range	Meaning of the grade
A	465-500	93-100%	Exemplary performance
A-	450-464	90-92.99%	Excellent performance
B+	435-449	87-89.99%	Very good performance
B	415-434	83-86.99%	Good performance
B-	400-414	80-82.99%	Above average performance
C+	385-399	77-79.99%	Average performance
C	365-384	73-76.99%	Below average performance
C-	350-364	70-72.99%	Better than poor performance
D+	335-349	67-69.99%	Poor performance
D	315-334	63-66.99%	
F	0-314	Less than 63%	

Academic Honesty: Plagiarism is the appropriation of the ideas or texts of others, whether in electronic or hard copy forms. It is intellectual theft, and will be treated as a serious infraction of the College's Academic Integrity Policy. You can use others ideas or text if you properly disclose it in your work. In particular, the following violations will not be tolerated:

- Copying text from materials over the Internet or other sources as your original work.
- Use the work of other students or copy their materials.
- Any types of cheating during exams.

You can work with other students toward your assignments. However, your work should be original. Students who violate the College's Academic Integrity Policy will be referred to the Academic Integrity Officer. No exceptions will be made.

Spring 2011 Tentative Schedule

Date	Topic	Readings	Assignments	Case Due date
1/18	Introduction/Management Accounting	Ch. 1		
1/21	Management Accounting	Ch. 1	To be assigned.	
1/25	Cost terms, concepts, classification	Ch. 2	To be assigned.	
1/28	Cost terms, concepts, classification	Ch. 2	To be assigned.	
2/1	Job order costing	Ch. 3	To be assigned.	
2/4	Job order costing	Ch. 3	To be assigned.	
2/8	Cost Behavior	Ch. 5	To be assigned.	
2/11	Cost Behavior	Ch. 5	To be assigned.	Case #1 Due
2/15	Cost Behavior and Quiz # 1	Ch. 5	To be assigned.	
2/18	C-V-P relationships	Ch. 6		
2/22	Exam #1 (Ch. 1, 2, 3, 5)			
2/25	C-V-P relationships	Ch. 6	To be assigned.	
3/1	C-V-P relationships	Ch. 6	To be assigned.	
3/4	C-V-P relationships	Ch. 6	To be assigned.	
3/8	Spring Break			
3/11	Spring Break			
3/15	Variable costing	Ch. 7	To be assigned	
3/18	Activity-based costing	Ch. 8	To be assigned	
3/22	Profit Planning	Ch. 9	To be assigned.	Case #2 Due
3/25	Profit Planning and Quiz #2	Ch. 9	To be assigned.	
3/29	Profit Planning	Ch. 9		
4/1	Exam #2 (Ch. 6, 7, 8, 9)			
4/5	Flexible budgets & overhead analysis	Ch. 10	To be assigned.	
4/8	Flexible budgets & overhead analysis	Ch. 10	To be assigned.	
4/12	Segment reporting, decentralization	Ch. 12	To be assigned.	
4/15	Segment reporting, decentralization	Ch. 12	To be assigned.	
4/19	Relevant cost for decision making	Ch. 13	To be assigned.	Case #3 Due
4/22	Relevant cost for decision making and Quiz #3	Ch. 13	To be assigned.	
4/26	Relevant cost for decision making	Ch. 13		
	Final Exam (Comprehensive)			