<u>Advanced Cost Accounting for Managers (Acct 610)</u>

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I. **<u>Course description</u>**: **ACCT 610 Advanced Cost Accounting, Budgeting and Control**
Prerequisites: ACCT 500 or equivalent with a grade of "C" or better. Problems in planning, budgeting and cost control for decision making from a quantitative analysis approach with emphasis on evaluation of the accounting information system. Laboratory and/or class computer applications are a requirement of the course. Not open to students with credit in ACCT 510.

II.   **<u>Text</u>**: ***Introduction to Management Accounting***, 15th Ed, Chapters 1-17. Horngren et. al. Prentice Hall, 2011. ISBN 978-0-13-610277-9 (The "online edition" is highly recommended rather than the printed version)

III.   **<u>Course objectives</u>**: Advanced Cost Accounting, Budgeting and Control is the managerial accounting class for graduate students. The course focuses on providing accounting information for decision making for internal users (managers and others within the business entity). Students will become familiar with the four primary uses of managerial accounting information: planning, decision-making, control of costs and preparation and analysis of reports. In addition, the student will learn how managerial accounting information is utilized to evaluate performance.

IV.   **<u>Description of Assignments</u>**: Assignment will focus on two areas:
   a. The development of quantitative and technical skills necessary to analyze, interpret and communicate with managers in order to improve business performance and
   b. The ability of students to effectively utilize these skills in decision making functions.

V. **<u>Classroom procedures and attendance policy</u>**: The class involves lecture and student participation each meeting. Students are expected to have read the assigned material prior to class and be prepared to participate in class discussions. Failure to attend class and materially participate in the assigned tasks will materially affect your grade. Students will be called upon to present homework assignments in each class.

VI. **<u>Academic Integrity:</u>** Cheating of any kind will result in referral to the appropriate University disciplinary authority.

VII. **<u>Withdrawal or drop policy</u>**: Students may drop at ANY TIME PRIOR TO THE FINAL DROP DATE (see current catalog).

VIII.   **<u>Homework</u>**: Homework is graded at **www.myaccountinglab.com**. Students who do not register will not be eligible to receive homework credit.
   1. www.myaccountinglab.com offers
       a. An online version of the book (so you don't have to purchase the hard copy)
       b. Self-test/quizzes and additional study material
       c. Review questions and problems
       d. Grading of your homework
   2. Complete instructions on how to sign up for **myaccountinglab** can be found on the last page of this Syllabus. In addition, we'll go over it during our first class.

IX. **Course Notebook**: Students are allowed (and encouraged) to use their course notebooks as reference material during examinations.   Course notebooks may only contain the following:

1. Your own written notes.
2. Your homework completed by you (no photocopies of the solutions manual)
3. Supplemental handouts provided by Dr. Chase on his web site or handed out in class.

Photocopied and computer generated material is specifically prohibited (other than Dr. Chase's material). Failure to adhere to this policy will be considered violations of academic integrity and referred to the appropriate University and result in a grade of 0 on the examination.

X. **Grading**:

EXAMINATIONS: 200 points each x 3..................   600 points *
                            Homework:............................   60 points
        Total points possible................................   660 points

Letter Grade	Total Score
A	590 - 660
B	520 - 589
C	460 - 519
D	390 - 459
F	Below 390

*NOTE ON EXAMINATIONS: The subject matter presented in this course has been divided into three segments. At the completion of each segment, a comprehensive examination is scheduled.

a. **All EXAMINATIONS ARE COMPREHENSIVE** in nature.
b. All examinations are open notes (students may use their course notebook) see above
c. All examinations (including the final) are equally weighted in computing the final score.
d. There will be **NO MAKE-UP EXAMINATIONS**. Missed exams will be scored as a zero unless excused by the instructor PRIOR to the examination.
e. All exams require computations be shown in the space provided; the computations may constitute a significant portion of the examination scoring. Please show computations supporting your work.
f. Students must have a current CSULB picture ID to pick up/take an examination.
g. Calculators are allowed on exams (no cell phones or other communication capable devices)

XI. **Assignments**

General: The Advanced Cost Accounting for Managers course assumes that the student has a thorough understanding of basic accounting concepts.   The format of the course and the required assignments are intended to assist the student in establishing effective study habits and organizational traits that will be of benefit in all subsequent coursework. For this reason it is essential that you set up a study plan immediately and adhere to it. If YOU don't DO the homework you should not expect to do well in the course.

Legend: Q=Question; CTE=Critical Thinking Exercise; E=Exercise; P=Problem; C=Case

WEEK OF	CHPT	TOPIC (use this heading on your tabs)	ASSIGNMENT
1/26	15	Financial Accounting Review	
	1	Managerial Accounting and the Business and Environment	
2/2	2	Defining Cost and Cost Behavior; Cost-Volume-Profit (CVP)	
2/9	3	Measuring Cost(Cost Drivers, Breakeven and Regression Analysis)	
2/16	4	Cost Management Systems and Activity Based Costing	
2/23	5	Relevant Costs: Pricing Decisions (Absorption Costing and Contribution Margin income statements)	

All homework assignments are located on:

MyAccountingLab.com

3/2   Examination Chapters 1-5

3/9	6	Relevant Costs: Operational Decisions (make/buy; product mix; equipment retention etc.)
3/16	7	Budgeting (forecasting; creating a master budget)
3/23	8	Flexible Budgeting, Standard Costing and Variance Analysis

3/30-4/1 Spring Recess

4/6	11	Capital Budgeting

4/13   Examination Chapters 1-8, 11

4/20	12	Cost Allocation Models
4/27	13	Accounting for Overhead
5/4	14	Systems Design: Job-Order Costing and
5/11	14	Process Costing

5/18   Final Examinations: 1915-2115
- It is the students' responsibility to verify the final examination schedule
- Expected final exam date/time is 5/18 from 1915-2115

Registering for MyAccountingLab

MyAccountingLab is a dynamic, interactive eLearning program. I have requested that you have access to this online program.

To access your MyAccountingLab online course for the first time, you need to register _and_ log in. Whenever you want to use MyAccountingLab after that, you just need to log in. You can do both from the same starting point, at www.myaccountinglab.com.

How to register for MyAccountingLab:

To register, you will need a **student access code** and **a course ID**.
If you purchased a new textbook, it should have come with a Student Access Kit that contains a code you can use to register. If you do not have a Student Access Kit, you can purchase access online with a major credit card.

Course ID: XL0M-X11P-301Z-91B2

Course Name: ACCT 610 Horngren: Intro to Management Acct

School Zip Code: 90840

1. Go to www.myaccountinglab.com and click the Student button, in the Register section.

2. Enter the course ID, XL0M-X11P-301Z-91B2 and click Next.

3. Choose to register an access code (came with your new book) or purchase access if you don't have an access kit/code.

4. Click the button to proceed to registration.

5. Follow the instructions to create your account _(school zip code required to complete)_.

6. Click the link to login. You'll be directed to www.myaccountinglab.com, where you can enter the user name and password you just created. Click the login button.

7. The first time you enter the site, you will need to choose how you will work in MyAccountingLab. Select the " I am taking a course that is using MyAccountingLab, and need to enroll in my instructor's course." option.

8. You'll be asked to enter a course ID. Re-enter your course ID, XL0M-X11P-301Z-91B2

9. Be sure to click on the Browser Check link on the Announcements page or in the upper right of the screen the first time you login and anytime you use a new computer. This wizard will walk you through the installation of the software you will need to use the MyAccountingLab resources (such as Flash).
    Note: the software may already be installed in the school lab, so in that case check first with your lab administrator.

To log into MyAccountingLab

1. Go to http://www.myaccountinglab.com

2. Enter your personal user name and password you just created, and click Log In (or hit the enter key).

Need More Help?   This link should walk you through the process.

http://www.screencast.com/users/KateD12/folders/Jing/media/ae2882d5-8735-487d-b585-1184ee1a9343