



## Bridgewater State University

### Syllabus Summer 2021, 3 Credits

#### ACFI 350 Introduction to Managerial Accounting

May 31 – June 25

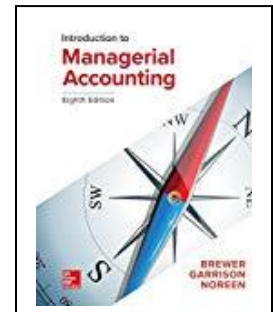
**Professor:** TBA

#### **COURSE DESCRIPTION:**

**Course Overview:** A study of management's use of accounting information to make decisions related to planning, controlling, and evaluating the organization's operations. The behavior and management of costs, as well as techniques used to evaluate and control results of operations are discussed. Topics include: cost terminology, cost behavior, cost-volume-profit analysis, job order costing, activity based costing, segment reporting, budgeting, standards, performance measures and variance analysis, evaluation of decentralized operations, and differential analysis techniques. This course is presented from the perspective of the *user* of accounting information rather than the *preparer* of such information. Analytical problems solving techniques and the use of spreadsheets will be utilized as decision-making tools.

#### **COURSE MATERIALS:**

**Required Text: Managerial Accounting** Brewer, Garrison, Noreen 8<sup>th</sup>  
ISBN: 9781260190175 Publisher: McGraw-Hill



#### **STUDENT EVALUATION:**

Exam #1	30 %
Exam #2	30 %
Final Exam	30 %
Excel Project #1	5 %
Excel Project #2	5 %
Total	100 %

92 – 100	A	73 – 76	C
90 - 91	A-	70 – 72	C-
87 – 89	B+	67 – 69	D+
83 - 86	B	63 – 66	D
80 – 82	B-	60 – 62	D-
77 – 79	C+	Below 60	F

**Email and Blackboard:** Students are required to use email and the Blackboard course management system. Be sure to check regularly for announcements and other class materials that will be posted.

#### **EXCEL PROJECTS:**

Two Excel application projects will be passed out in class. The first project focuses on Segmented Income Statement applications and the second one involves a Master Budget. Additional information will be presented during class.

#### **EXAMINATION POLICY:**

No “make ups” of missed examinations are allowed. If you miss an exam for a justifiable reason, the more difficult, cumulative final examination grade will count in place of the missed exam.

#### **CLASS POLICIES:**

- Attendance is an integral part of this course. Some material for which you will be responsible is not included in the text.
- There will be no leaving class during an exam for any reason without the consent of the professor.
- Students may use basic calculators during exams (programmable and graphic calculators and

cell phones are not allowed).

- Cell phones should be shut off during class meetings.

**SCHEDULE:**

<b>Class Meeting</b>	<b>Date</b>	<b>Chapter</b>	<b>BB module</b>	<b>Topic (subject to change)</b>	<b>Homework (subject to change)</b>
1	5-31	Prologue  1	1, 2, 3	REVIEW OF ACCOUNTING PROCEDURES INTRODUCTION TO COURSE (Philosophy of decision-making, Explicit/Implicit information for decision making)	<i>Handout</i> –Business Math for Accounting & Finance
2	6-1	1	4a	COST TERMINOLOGY AND CONCEPTS	<i>Handouts:</i> - Cost Behavior Made Easy - Intro to Income Statements
3	6-2	1	6a, 6b	COST TERMINOLOGY AND CONCEPTS (continued)	Ex 1-1, Ex 1-2 Ex 1-3, Prob 1-21A Ex 1-6, Ex 1-10, Ex 1-13 Prob 1-19A
4	6-3	2	5	JOB ORDER COSTING	<i>Handout:</i> Manufacturing Cost Flows Made Easy Ex 2-2, Ex 2-3 Ex 2-8, Ex 2-10, Ex 2-18
5	6-4	3		JOB ORDER COSTING (continued)	Ex 3-3, Ex 3-4 Ex 3-6, Ex 3-7
6	6-7	6	7	COST VOLUME PROFIT RELATIONSHIPS	
7	6-8	6	7	COST VOLUME PROFIT RELATIONSHIPS (continued)	Ex 6-1, Ex 6-5 Ex 6-8, Ex 6-9, Ex 6-15, Ex 6-18 Ex 6-6, Ex 6-16, Ex 6-26
8	6-9			<b>Examination 1 (chapters 1,2,3)</b>	
9	6-10	7	8, 10	VARIABLE COSTING (overview only) SEGMENT REPORTING	Ex. 7-1, Ex. 7-6 (parts 1a and 2a only)
10	6-11	7		SEGMENT REPORTING (continued)	Ex. 7-4, Ex 7-7 Ex 7-11, Ex. 7-16, Ex 7-17
11	6-14	10	9	PERFORMANCE MEASUREMENT IN DECENTRALIZED ORGANIZATIONS	
12	6-15	10		PERFORMANCE MEASUREMENT IN DECENTRALIZED ORGANIZATIONS (continued)	Ex 10-1, Ex 10-5, Ex 10-8 Ex 10-2, Ex 10-6, Ex 10-9
13	6-16	8	11	PROFIT PLANNING AND BUDGETING	Ex 8-1, Ex 8-2, Ex 8-3 Ex 8-4, Ex 8-5, Ex 8-6 Prob. 8-23
14	6-17			<b>Examination 2 (chapters 6,7)</b> (Excel Segmented Income Statement project due)	
15	6-18	8/9	12	INTRO TO STANDARD COSTING & VARIANCE ANALYSIS	Ex 9-4, Ex 9-5, Ex 9-13
16	6-21	9	12	INTRO TO STANDARD COSTING & VARIANCE ANALYSIS (continued)	
17	6-22	11	13	DIFFERENTIAL ANALYSIS	Ex 10-2, Ex 10-17
18	6-23	11	13	DIFFERENTIAL ANALYSIS (continued)	Ex. 10-3, Ex 10-4, Ex 10-9, Ex10-10
19	6-24	4	14	ACTIVITY BASED COSTING (overview only) Review for final exam	Ex 4-2, Ex 4-3
20	6-25			Cumulative Final Examination (Excel budget project due)	