

Oakland University
School of Business Administration

ACC 2100: Managerial /Cost Accounting

Winter 2018

Professor: Dinesh Bhatt	Mon. Wed. Fri. :9:20-10:27 AM Rm 164 MSC
Office: Location will be announced soon	Telephone: 248-524-2624
Office Hours: Wednesdays 12 to 1 PM	Email: bhatt23@oakland.edu

Description/Objective

This course is designed to analyze and leverage accounting methods to optimize managerial decisions and their execution. Additionally it focuses on enhancing controls. Topics include cost allocations, cost volume/price/ relationship, segment profitability and enterprise cost structures. Finally, a thorough discussion of annual planning and capital budgeting processes will form a crucial part of this course.

PREREQUISITES For Accounting 2100 001 CRN 10118.201810

Prerequisites/Comments: ACC 2000 with a minimum 2.0, MTH 1221 or MTH 1441 or MTH 1222 or MTH 1554 with a minimum 2.0, Sophomore standing. MIS 1000 is recommended.

Textbook

Managerial Accounting by Garrison, Noreen and Brewer (16th edition); published by McGraw Hill, with access to Connect

Grades

Your grade in this course will be determined as follows:

Mid Term Exam:	25%
Final Exam:	30%
Project:	10%
Attendance/ class participation	10%
Homework Management (Connect)	15%
Quizzes (in class)	10%
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Total	100%

Mid Term and Final Exams will include Multiple Choice Questions and Problems. Project will require students to interpret given data and recommend solution to problems. Excel or similar software tools should be utilized. Additional details about the Project and submission date will be announced at an appropriate time.

Two exams Mid-Term #1 & #2 plus the Final Exam will be given during the semester. Refer to the class schedule below for the dates.

If you are unable to attend any of the exams, arrangement maybe made only if you have a legitimate reason. You need to inform your instructor ahead of time and have written documentation available. If you are unable to attend the exam due to illness or family emergency you also need to inform your instructor before the exams and bring the documentation afterwards to request a make-up.

A final exam will be given during the final exam period. Subject coverage and format will be announced before the exam All Exams will be closed book exams and closed notes exams. Please bring a calculator with you.

Attendance

For this class, your attendance is strongly encouraged. Most students find it nearly impossible to learn accounting on their own. Attending lectures will immensely help you in understanding and grasping difficult concepts. Lectures are designed to show practical application of managerial accounting theory and principles.

Attendance will be taken several times during the semester and will be on random basis recognizing time constraints.

How to succeed in ACC 2100

The topics covered in this course are essential to your success as management or accounting major and in your professional career. It is important that you grasp and absorb the concepts as we progress through the course. Last minute preparations will not be helpful. Please review and practice the material after each class. If you have trouble understanding the material, please see your instructor without delay.

Academic Integrity.

Students who are suspected of academic dishonesty will receive “0.00” in this course. Academic dishonesty includes, among other things, plagiarism, unauthorized procurement, distribution or acceptance of examinations or giving or receiving assistance from unauthorized source

**Accounting 2100 Managerial and Costing Accounting Systems
Winter 2018 M/W/F**

Class Schedule

Homework (Connect)

Jan. 3	Prologue	
Jan. 5	Prologue	
Jan.8	Chapter 1	
Jan. 10	Chapter 1	
Jan. 12	Chapter 2	Ex 1 and 2
Jan. 15	No Class	
Jan. 17	Chapter 2	Ex 2-1 & 2-2
Jan. 19	Chapter 3	
Jan. 22	Chapter 3	Ex 3-2 & 3-4
Jan. 24	Chapter 4	
Jan. 26	Chapter 4	
Jan. 29	Chapter 5	
Jan 31	Chapter 5	
Feb 2	Chapter 5	
Feb 5	Chapter 5	Ex 5-4 & 5-6 & 5-7
Feb 7	Chapter 6	
Feb 9	Chapter 6	

**Accounting 2100 Managerial and Costing Accounting Systems
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Class Schedule

Homework (Connect)

Feb 12	Chapter 6	Ex 6-6
Feb 14	Mid Term Exam Part #1	
Feb 16	Mid Term Exam #2	
Feb 26	Chapter 6	
Feb 28	Review Mid Term Exam Results	
Mar 2	Chapter 7	
Mar 5	Chapter 7	Ex 7-4 and 7-5
Mar 7	Chapter 8	
Mar 9	Chapter 8	
Mar 12	Chapter 9	Ex 8-2
Mar 14	Chapter 9	
Mar 16	Chapter 10	Ex 9-1
Mar 19	Chapter 10	
Mar 21	Chapter 10	
Mar 23	Chapter 11	
Mar 26	Chapter 11	
Mar 28	Chapter 11	
Mar 30	Chapter 12	
April 2	Chapter 12	Ex 11-5

April 4	Chapter 12	
April 6	Chapter 12	
April 9	Chapter 13	Ex 12-4
April 11	Chapter 13	
April 13	Ch 13 plus Review of Final Exam	
April 16	Review of Final Exam	
April 25	Final Exam 8AM to 11 AM	

Comparison of the “half-grade” and “32-point” systems to the standard letter-grade system:

Letter Grade	0.5 Grade System	31, Tenth Point Grade System	Interpretation Undergraduate Courses	Interpretation Graduate Courses
A	4.0-3.6	4.0,3.9,3.8, 3.7,3.6	Premium grade. Indicates student has exceeded expectations. Indicates student has achieved mastery of the material and can correctly apply material. Student has achieved high scores on all evaluations. Usually no more than 10% of class.	Premium grade. Somewhat common in graduate courses, but usually less than 30% of class. Indicative of student performance that is professional and demonstrates mastery of material.
B	3.5-3.0	3.5,3.4,3.3, 3.2,3.1,3.0	Grade indicates good performance. Student demonstrates a good working knowledge of material, but has not achieved high scores on all evaluations. Usually no than 40% of 300 or 400 level class.	Modal grade for most MBA courses. MBA program requires that a student maintain an overall GPA of 3.0 or higher. Indicates good performance.
C	2.9-2.0	2.9,2.8,2.7, 2.6,2.5,2.4, 2.3,2.2,2.1, 2.0	Grade indicates satisfactory performance. Student demonstrates a general understanding of material, but may not be able to apply all concepts. Typical grade in 200 level courses.	Grade indicates non-satisfactory performance, but credit is earned. Warning is issued if 1 st low grade within first 24 credits; probation if 2 nd low grade within 24 credits or after 24 earned credits.
D	1.9-1.0	1.9,1.8,1.7, 1.6,1.5,1.4, 1.3,1.2,1.1, 1.0	Grade indicates that credit is earned for core courses, but repeat may be necessary in pre-core and major courses.	Grade indicates that no credit is given.
F	0.0	0.0	Grade indicates that no credit is given but enters into calculation of GPA.	Grade indicates that no credit is given.

No Class Feb 19th through 23rd. Winter Recess

Note:

-Lecture examples and assignments are subject to change at the discretion of the instructor.

Note:

Exercise numbers in the text book and Connect are the same. Dates for submitting Homework will be announced as each chapter is completed.