

DUTCHESS COMMUNITY COLLEGE
Poughkeepsie, NY

Accounting 204

Spring 2011

COURSE OBJECTIVES

The emphasis of the course is on how managers and other internal users use accounting data in directing the affairs of organizations. The purpose of the course is to show what kind of accounting information is needed, where this information can be obtained and how this information is used by managers and other internal users as they carry out their planning, control and decision making responsibilities.

Prerequisite: ACC 102 or ACC 104 with a C or better

REQUIRED MATERIALS

TEXTBOOK: Managerial Accounting, 5th Edition, Weygandt, Kieso, Kimmel; John Wiley and Sons
(This textbook may be purchased in hard copy which includes a free Wiley Plus Access Card. The on-line version of the textbook is included with the Wiley Plus Access Card which may be purchased separately.)

Wiley Plus Access Card (includes textbook on line)

TUTORIAL ASSISTANCE:

Tutorials and practice problems are available on Wiley Plus.

With the written permission of your accounting instructor, a tutor in Accounting 204 will be assigned to you at no additional cost. Arrangements for tutors are made through Academic Services.

STUDENT LEARNING OUTCOMES

1. To be able to explain manufacturing and non-manufacturing costs and how they are reported in the financial statements.
2. To be able to compute the cost of manufacturing a product or providing a service.
3. To be able to determine how costs behave as activity level changes and analyze cost-volume-profit relationships.
4. To be able to prepare manufacturing budgets and determine differences between actual results and planned objectives.
5. To be able to prepare a cash flow statement.

CIVILITY IN THE CLASSROOM

The Department of Business endorses the following guidelines of civility in each class:

1. The student will respect the rights of others by not causing disruptions through his/her behavior.
2. The student will respect classroom etiquette by turning off cell phones.
3. The student will respect the integrity of the classroom by not causing the instructor to suspect dishonesty when taking examinations and completing required coursework.
4. The student will respect class procedure by being on time for the beginning of each class.

FINAL GRADE DETERMINATION:

Tests, etc. (may include participation, assignments, etc.)	70%
Writing Assignments	10%
Final Exam	<u>20%</u>
Final Grade	<u>100%</u>

ACCOUNTING 204 ASSIGNMENT SCHEDULE Spring 2011

<u>Week Beg.</u>	<u>Chap.</u>	<u>Topic</u>	<u>Assignments</u>
Jan. 17, Jan. 24	1	Managerial Accounting (omit appendix)	Q 8, 11, 14, 19, 25 BE1-1, 3, 4, 6, 10, 11; E 1-5, 12, 16
Jan. 31, Feb. 7	2	Job Order Costing	Q 2, 3, 4, 10 BE 2-2, 3, 4, 6, 7, 8 E 2-4, 7, 9; P 2-1A
Feb. 14, 21	3	Process Costing (omit appendix)	Q8, 10; BE 3-1, 2, 3, 5, 6, 7, 9 E 3-4, 6, 13; P 3-2A Writing Assignment: BYP 3-5 (Communication Activity)
Feb. 28	4	Activity-Based Costing (include appendix)	Q 2, 7, 9, 10, 11, 13, 14, 17 BE 4-3, 4, 5, 8; E 4-1, 12
Mar. 7	5	Cost-Volume Profit	Q 1, 3, 6, 10, 11; BE 5-5, 6, 7, 8 E 5-6, 10; P 5-2A
Mar. 14-20		Mid-Semester Break	
Mar. 21	7	Incremental Analysis	Q1, 4, 5, 6, 11 BE 7-2, 3, 4, 5; E7-3, 5, 9 P7-2A
Mar. 28	9	Budgetary Planning	Q 2, 10, 11, 19 E 9-2, 4, 5, 8, 10, 11, 13, 14 Writing Assignment: BYP 9-5 (Communication Activity)
Apr. 4	10	Budgetary Control and Responsibility Accounting (omit appendix)	Q 5, 9, 12, 13, 15, 18, 21 BE 10-3, 6, 7, 8, 9 E 10-5, 9, 10, 13
Apr. 11, 18	11	Standard Costs & Balanced Scorecard (omit appendices)	Q 2, 3, 5, 9, 15 BE 11-1, 2, 3, 4, 5, 6 E 11-7, 11, 16
Apr. 25, May 2	13	Statement of Cash Flows (omit appendices)	Q 3, 6, 11, 15 BE 13-1, 2, 3, 4, 5, 6 E 13-2, 5, 8; P 13-9A Writing Assignment: BYP 13-7 (Ethics Case)
May 9-13		REVIEW AND FINAL EXAM	

Note: (1) Assignment schedule topics will be covered in all ACC 204 sections. Assignments are subject to change by your instructor.

(2) Test dates will be announced by your instructor. It is suggested that there be at least 4 tests not including the final exam.

(3) Students are expected to ATTEND ALL CLASSES, HAVE READ THE APPROPRIATE CHAPTER PRIOR TO COMING TO CLASS AND COMPLETE ALL ASSIGNMENTS ON SCHEDULE.