

North Seattle Community College
Business, Engineering, & Information Technologies Division
Spring 2008
ACC 230.D3: Fundamentals of Managerial Accounting
Instructor: David Chu
Online instruction

COURSE

DESCRIPTION: Analysis of accounting data as part of the managerial process of planning, decision-making and control. Concentrates on economic decision making in enterprises. Includes computerized element.

PREREQUISITES: ACC 220 or instructor permission.

COURSE

OBJECTIVES:

The student will be expected to achieve the following:

1. Understand accounting system design using Job-order costing and Process costing.
2. Analyze various cost behavior and Cost-Volume-Profit relationships
3. Analyze the difference between variable costing and absorption costing.
4. Using standard costing for profit planning and decision making.
5. Analyze various cost variances in costs budgeting.
6. Relevant costs for decision making
7. Making capital investment decision by using discount cash flow and IRR
8. Allocation of overhead between inter-dependent departments

**NSCC GENERAL
EDUCATION
OUTCOMES:**

Outcome: Use quantitative and qualitative reasoning processes to understand, analyze, interpret and solve managerial accounting problems.

TEXT:

Managerial Accounting, 12E (Chapters 1 – 14), Garrison, Noreen, Brewer, McGraw-Hill, 2008. Available in the campus book store.

OFFICE HOURS:

Office IB 2417C
Office hour by appointment
Email: DChu@sccd.ctc.edu

ATTENDANCE: The study of accounting is incremental. It is important that you follow the specified schedule of the class. All exams and assignments will have specified start date and due date. You will receive examinations through email. All assignments and exams must be submitted to the instructor through email by their due date. Participation points given are based on completion all specified assignments and exams.

METHODS OF ASSESSMENT & EVALUATION

Start each assignment after the specified start date. After each assignment is completed and submitted for grading through email, you will get the assignment score and solution after the due date. No make-up is allowed. There will be a mid-term and a final exam. They will be emailed to you on start date and must be submitted to the instructor for grading before or on the due date. You will receive the score and solution after the due date. No make-up is allowed. **Both the mid-term and the final are mandatory**

FINAL: The final exam will be emailed on June 11 and the due date is June 13.

GRADING: Work will be weighted as follows:

Homework assignments	50%
Mid-term	25%
Final exam	<u>25%</u>
	100%

If you have not completed more than 4 assignments but have not officially withdrawn, you will receive a 0.0 for the course.

GRADING SCHEDULE:

4.0 – 3.9	A	100 – 94	2.1 – 1.9	C	76 – 74
3.8 – 3.5	A-	93 – 90	1.8 – 1.5	C-	73 – 70
3.4 – 3.2	B+	89 – 87	1.4 – 1.2	D+	69 – 67
3.1 – 2.9	B	86 – 84	1.1 – 0.9	D	66 – 64
2.8 – 2.5	B-	83 – 80	0.8 – 0.7	D-	63 – 60
2.4 – 2.2	C+	79 – 77	0.0	F	59 – 0

SPECIAL NEEDS: Students who need special accommodations must contact the instructor during the first week of the quarter to arrange for their needs. Please contact the Services for Students with Disabilities Office before discussing with instructor..

DIVERSITY: Respect for diversity is a core value of NSCC. Our college community fosters an optimal learning climate and an environment of mutual respect. We, the college community, recognize individual differences; therefore, we are responsible for the content and tone of our statement and should strive to be empathetic speakers and listeners. For online courses, we are also responsible for our written communications.

CONTACT NUMBERS: The following phone numbers may be helpful:

College switchboard – 206-546-4101
Business Division – 206-546-4665
Distance Learning Center – 206-527-3738
Instructor email: DChu@sccd.ctc.edu

COURSE SCHEDULE	START DATE	DUE DATE
Assignment 1 (CH 1 and CH 2)	April 2	
April 18		
Assignment 2 (CH 3 and CH 4)	April 10	April 22
Assignment 3 (CH 5 and CH 6)	April 19	May 3
Assignment 4 (CH 7 and CH 8)	April 28	May 13
Mid-term		
(Chapters 1-7)	May 15	May 17
Assignment 5 (CH 9 and CH 10)	May 18	May 30
Assignment 6 (CH 11 and CH 13)	May 23	June 5
Assignment 7 (CH 14)	June 1	June 10
Final exam	June 11	June 13
(Chapter 8 – 14 except CH 12)		

Assignment problems:

Assignment 1 ----- Exercise 2-10 and Problems 1-5, 1-7, 2-16, 2-23, 2-26

Assignment 2 ----- Exercises 3-6, 3-17, 4-12 and Problems 3-18, 3-23, 4-20, 4-24, 4-26

Assignment 3 ----- Exercises 6-9, 6-13 and Problems 5-15, 5-17, 6-20, 6-21, 6-26

Assignment 4 ----- Exercises 7-5, 7-6, 8-5, 8-8 and Problems 7-12, 7-14, 8-22

Assignment 5 ----- Exercises 9-4, 10-9, 10-11 and Problems 9-9, 9-11, 10-17, 10-22

Assignment 6 ----- Exercises 11-10, 11-12, 13-2, 13-6 and Problems 11-19, 11-22, 13-16, 13-23

Assignment 7 ----- Exercises 14-12, 14-16, 14-20 and Problems 14-25