

Managerial Cost Accounting,  
ACC 335  
Winter I Term, 2017  
Tuesday, 6-10:30 PM  
Instructor: Doug Johnson

TEXTBOOK: **Cost Accounting**, Kinney, Raiborn, 9<sup>th</sup> EDITION  
ISBN:978-1111-971-724,Publisher South-Western CENGAGE Learning

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COURSE OBJECTIVE: This course contains the concepts and techniques of managerial cost accounting, including cost analysis and estimation, cost management systems, and management control systems. Upon successful completion, students will: 1) identify and analyze cost information for decision-making, 2) understand cost management systems and create report for internal use, 3)create budget, 4)analyze actual results (compared budgets) and identify sources of variances, and 5) recommend action plans as variances are identified. Prerequisites: ACC 322 with a C or higher or permission.

GRADE BRAKE DOWN: Your grade will consist of 7 tests:

95-100% = A+	80-84% = B	65-69% = D+
90-94% = A	75-79% = C+	60-64% = D
85-89% = B+	70-74% = C	Below 60%=U

ATTENDANCE: Student attendance in each class session is required. It is the responsibility of each instructor to take role in each session and record absences. How your attendance or lack of attendance affects your grade is left to the discretion of each instructor. If you will be absent a class you may leave a message on my answering service.

CLASS PARTICIPATION: Class participation is welcome.

ASSIGNMENTS and tests are as follows:.

WEEK OF:		TOPIC:
October	17	Cost per unit, chapter 1
	24	Test, journal entries & manufacturing statement –ch 2
	31	Test, Break even, ch 9
November	7	Applied overhead, ch 3
	14	ABC costing, Ch 4, EOG
	21	ch 9, Inventory, chapter 18, Test
	28	Equivalent units, chapter 6
December	5	Test, variances, Chapter 7, Test, capital budgeting, 15
	20	Test, Comprehensive Test

## **CURRICULUM**

<b>I.Students will journalize &amp; prepare manufacturing statement</b>	<b>I. Journalize</b> Direct material Direct labor Factory overhead
<b>II.Students will compute Break- even analysis</b>	<b>II. Break-even analysis</b> Sales per unit Variable cost Contribution margin Contribution ratio Break-even in units
<b>III.Students will compute overhead application</b>	<b>III. Overhead application</b> Overhead rates High-low method Lease squares Simultaneous equations Direct method Step method Activity based costing
<b>IV.Students will compute equivalent units</b>	<b>IV. Equivalent units</b> Weighted average First in first out
<b>V.Students will compute variances</b>	<b>V. Variances</b> Direct material Direct labor Overhead
<b>VI. Students will prepare estimated capital budgeting</b>	<b>VI. Capital budgeting</b> Payback Accounting rate of return Present value cash inflows Internal rate of return