Course: ACC 554 - Management Accounting

Lecturer: Thomas J. Morrissey  
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Course Description: This course addresses the financial, non-financial, and ethical dimensions of decision-making. It provides students with a conceptual understanding of cost management and managerial accounting skills. Topics include cost behavior, cost-volume-profit analysis, cost systems, budgeting & control and decision-making.

Method of Instruction: Lecture, problem solving, class discussion

Reading Assignments: Chapters must be read before coming to class.

Problems: Problems will be assigned every week but are not required to be turned in.

Office Hours: Available upon appointment.

Grading: The final grade for the course will be determined as follows:

<table>
<thead>
<tr>
<th>Points</th>
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<tbody>
<tr>
<td>Quiz #1, Week #2</td>
<td>25</td>
</tr>
<tr>
<td>Quiz #2, Week #3</td>
<td>25</td>
</tr>
<tr>
<td>Quiz #3, Week #4</td>
<td>25</td>
</tr>
<tr>
<td>Final Exam, Week #5</td>
<td>100</td>
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<tr>
<td>Total Points</td>
<td>175</td>
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Scale: Letter Grade  % of Total Points

| A+ | 97-100 |
| A  | 94-96  |
| A- | 91-93  |
| B+ | 87-90  |
| B  | 84-86  |
| B- | 81-83  |
| C+ | 77-80  |
| C  | 74-76  |
| C- | 71-73  |
| D+ | 67-70  |
| D  | 64-66  |
| D- | 60-63  |

Course Policies/Academic Dishonesty: Examinations must be taken at the time and date indicated on the syllabus. In general, absence from an examination will result in a score of zero being assigned to the examination. Academic dishonesty will result in automatic failure in addition to the possibility of other punitive actions.
Week | Topic
--- | ---
Class 1 | Course Introduction  
Chapter 2 – Managerial Accounting and Cost Concepts  
Chapter 3 – Job Order Costing  
Chapter 4 – Process Costing
Class 2 | Chapter 4 – Process Costing  
Chapter 5 – Cost Volume Profit  
Chapter 6 – Variable Costing and Segment Reporting  
Quiz #1
Class 3 | Chapter 6 - Variable Costing and Segment Reporting  
Chapter 8 – Profit Planning and Budgeting  
Chapter 9 – Flexible Budgets and Performance Management  
Quiz #2
Class 4 | Chapter 9 - Flexible Budgets and Performance Management  
Chapter 10 – Standard Cost and Variances  
Chapter 11 – Performance Measurements  
Quiz #3
Class 5 | **Final Examination**

**Required Text:**

Garrison, Noreen, and Brewer *Managerial Accounting*, 14th Edition

**Homework Problems:**

Ch 2  
Questions 2-2, 2-14  
Exercises 2-1, 2-2, 2-6, 2-11  
Problems 2-14, 2-16, 2-22

Ch 3  
Questions 3-2, 3-5, 3-6  
Exercises 3-1, 3-3, 3-6, 3-9, 3-10, 3-12

Ch 4  
Questions 4-1, 4-7  
Exercises 4-1, 4-2, 4-3, 4-4, 4-6, 4-1, 4-11  
Problems 4-13, 4-14

Ch 5  
Questions 5-1, 5-4, 5-5  
Exercises 5-1, 5-4, 5-5, 5-6, 5-7, 5-8, 5-10, 5-14, 5-16  
Problem 5-22, 5-23, 5-24

Ch 6  
Questions 6-1, 6-3, 6-9  
Exercises 6-1, 6-2, 6-3, 6-4, 6-7, 6-8  
Problems 6-16, 6-17, 6-18, 6-23

Ch 8  
Questions 8-7  
Exercises 8-1, 8-2, 8-3, 8-4, 8-5, 8-6, 8-10, 8-11, 8-12  
Problems 8-16, 8-17
Ch 9
Questions 9-2, 9-8
Exercises 9-1, 9-2, 9-4, 9-6, 9-7, 9-15
Problems 9-20, 9-22

Ch10
Questions 10-1, 10-5
Exercises 10-1, 10-2, 10-3, 10-6, 10-7, 10-8
Problems 10-9, 10-11, 10-12

Ch 11
Exercises 11-1, 11-2, 11-6, 11-7
Problem 11-15, 11-18