

ACCTG. 4B—Fall 2013

Dean Gray MBA, CMA, CPA (inactive)

Business 44

Phone 638-3641

Email: dean.gray@reedleycollege.edu

OBJECTIVES OF THE COURSE (a sampling):

1. Define and illustrate various cost terms, concepts and behaviors, and evaluate their relevancy for decision-making.
2. Distinguish between product and period costs and prepare a Schedule of Costs of Goods Manufactured.
3. Prepare the contribution-margin income statement and define related terms..
4. Explain cost-volume-profit analysis, degree of operating leverage and safety margin and employ each as an analytical tool.

UPON COMPLETION OF THIS COURSE, STUDENTS WILL BE ABLE TO:

1. Use correct accounting terminology appropriate to the subject matter.
2. Calculate the cost of inventory using both job and process order costing systems.
3. Perform capital budgeting and decision making analysis using net present value, accounting rate of return and the payback method.

TEXT AND OTHER ITEMS TO BE USED—EACH STUDENT MUST HAVE:

1. Wild, Shaw, and Chiappetta, Financial and Managerial Accounting, Chapters 1 – 25, Fifth Edition, McGraw-Hill, 2013.
2. Working Papers and Connect software, applicable to the above textbook.
3. Mechanical pencil, and a calculator (note a cell phone is not a substitute calculator and must be turned off during class time.)

METHODOLOGY:

Accountants often work in a team setting to solve business problems. In this class homework will be discussed and questions answered in a team setting. Your team will be responsible for presenting homework problems assigned during the class; get to know the other members of your team.

ASSIGNMENTS:

1. Chapters should be read before the class discussions.
2. All assignment will be checked at the **BEGINNING** of class for completeness using the appropriate text book supplied working papers. **No credit will be given for late assignments;** arrangements should

be made to have them delivered to the instructor the day they are noted on the syllabus. Online assignments must be submitted by class time on the date noted in the syllabus.

ATTENDANCE:

You need to attend class regularly and participate (**1 point will be deducted for each day missed**). Attendance is taken during the first 5 minutes of class.

Dropping from this class is **YOUR RESPONSIBILITY**, however under some circumstances; the instructor may drop a student who fails to attend class regularly. Failure to drop will result in a grade being issued.

ACADEMIC HONESTY/INTEGRITY

Everyone who participates in the educational process at Reedley College is expected to pursue honesty and integrity in all aspects of their academic work. Cases of academic dishonesty are first handled between instructors and students. A student will receive no credit on an assignment, if in the opinion of the instructor the student has cheated (not completed the work based on their own effort, this includes homework assignments).

GRADING:

90 -100%	A	
80 -89	B	your total points will be computed
70 -79	C	and a grade will be assigned
60 -69	D	according to this grade scale.
Below 60	F	

If you have a verified need for an academic accommodation, per the Americans with Disabilities Act (ADA) please contact me or **Disabled Students Services at 559-638-0332** as soon as possible.

The instructor reserves the right to modify the syllabus and the attached schedule at anytime during the semester.

Date	Assignment	Points	Assignment	Points
8/12/2013	Introduction		10/16/2013	18 QS in class
8/13/2013	10 Read chp 10 (Conn. Intro.)*	1	10/17/2013	18 E 9-14
8/14/2013	10 Quick study(QS) in class		10/18/2013	18 E 15-17,19,21
8/15/2013	10 Exercises in class	2	10/21/2013	18 P*
8/16/2013	10 E 3,5,9,10	4	10/22/2013	19 Read Chp 19 (Conn. Intro.) LS
8/19/2013	10 E 12,14,17,18,P1	6	10/23/2013	19 QS in class
8/20/2013	10 P *	5	10/24/2013	19 E 1-3,5,6
8/21/2013	11 Read Chp 11 (Conn. Intro.)LS	6	10/25/2013	19 E 7,8,9,10,11
8/22/2013	11 QS in class		10/28/2013	19 P*
8/23/2013	11 E 3,5,6,8,9	5	10/29/2013	Exam/LS
8/26/2013	11 E10,11,12,14,18	5	10/30/2013	20 Read Chp 20 (Conn. introduction)
8/27/2013	11 P *	6	10/31/2013	20 QS in class
8/28/2013	Exam 10-11 LS	105	11/1/2013	20 E 1,2,3,5,6
8/29/2013	12 Read Chp 12/ (Conn. Intro.)	1	11/4/2013	20 E 8,11,12,13,14
8/30/2013	12 QS in class		11/5/2013	21 Read Chp 21 (Conn. Intro.)LS
9/3/2013	12 QS 17, E 3,6,8,9	5	11/6/2013	21 QS in class
9/4/2013	12 E 10,16	4	11/7/2013	21 E 3,4,5,8,9
9/5/2013	12 P 1,4	4	11/8/2013	21 E12,14,16
9/6/2013	13 Read Chp 13 (Conn. Intro.)LS	6	11/12/2013	Exam/LS
9/9/2013	13 QS in class		11/13/2013	22 Read Chp 22/(Conn. Intro.)
9/10/2013	13 E 1,3,5,6,7	5	11/14/2013	22 QS in class
9/11/2013	13 E 8,9,10,11,12	5	11/15/2013	22 E 1-5
9/12/2013	13 P *	6	11/18/2013	22 E 8-12
9/13/2013	Exam LS	105	11/19/2013	22 P *
9/16/2013	14 Read Chp 14 (Conn. Intro.)	1	11/20/2013	23 Read Chp 23 (Conn. Introduction)LS
9/17/2013	14 QS in class		11/21/2013	23 QS in class
9/18/2013	14 E1,3,5,6,7	5	11/22/2013	23 E 2-6
9/19/2013	14 E 7,8,9,10,11	5	11/25/2013	23 E 7-11
9/20/2013	14 E 12,13,16,P7	5	11/26/2013	23 P*
9/23/2013	15 Read Chp 15 (Conn. Intro.) LS	6	11/27/2013	Exam/LS
9/24/2013	15 QS in class	5	12/2/2013	24 Read Chp 24 (Conn. Intro.) LS
9/25/2013	15 E 7-11	5	12/3/2013	24 QS in class
9/26/2013	15 E12,13,14,15,17	5	12/4/2013	24 E 1,2,3,4
9/27/2013	15 LS/Exam	105	12/5/2013	24 E 5,6,8,10
9/30/2013	16 Read Chp16 (Conn. Intro)	1	12/6/2013	24 P *
10/1/2013	16 QS in class		12/11;8:00	Final Required***
10/2/2013	16 E 2-6	5		Class participation, etc.
10/3/2013	16 E 8,9,12,14,15	5		Homework Folder (all assignments)
10/4/2013	16 E 20,22,P1	4		SubTotal
10/7/2013	17 Read Chp 17/LS (Conn. Intro)	6		Total
10/8/2013	17 QS in class			1030
10/9/2013	17 E 5-9	5		*Online assignment (Connect)
10/10/2013	17 E 12,13,14,15	4		**Last Day to Drop Class
10/11/2013**	17 P 1,2	4		***Final to replace lowest exam
10/14/2013	LS/Exam	105		No makeup exams
10/15/2013	18 Read Chp 18 (Conn. Intro.)	1		
	Subtotal	567		

student registration information
course

Managerial Accounting 4B
with LearnSmart

instructor

Dean Gray

section

Fall 13

registration dates

08/12/13 - 09/30/13

online registration instructions

Go to the following web address and click the "register now" button.

http://connect.mcgraw-hill.com/class/d_gray_fall_13_2

This is a unique address for
Fall 13

Having trouble registering?
Get help here: <http://bit.ly/StudentRegistration>

© 2013 McGraw-Hill Education. All rights reserved.