MISSION STATEMENT: The School of Business prepares a diverse student body for successful careers by offering high-quality professional business programs in a student-centered learning environment. As a teaching institution enriched by management practice-related and pedagogical scholarship and service, the School primarily serves undergraduate students while offering strategically-focused graduate programs.

COURSE NUMBER AND TITLE: AC 233 A Managerial Accounting I

CLASS MEETING TIME: 9:30 – 10:20 TR

PREREQUISITES: AC 223, IS 113, MA 110 or concurrent enrollment with MA 110

INSTRUCTOR: Dean Edmiston

OFFICE: CH 115

OFFICE HOURS: 8:00 - 9:00 T-R 11:00 – 12:00 M-W-F

TELEPHONE NUMBER: 341-5376
gedmisto@emporia.edu


SUPPLEMENTAL MATERIALS: None

COURSE DESCRIPTION:

An introduction to the concepts and tools associated with providing accounting information to management. Major topics include; cost behavior, cost estimation, cost accumulation and assignment; budgeting, responsibility accounting, and the uses of accounting information for control.

COURSE OBJECTIVE:

1. To provide an understanding of cost concepts.
2. To enhance the understanding of the costing process for goods and services.
3. To provide understanding of the managerial accounting concepts for planning and controlling operations and decision making.
4. To incorporate ethical issues as appropriate.
5. To utilize current technology as appropriate.

Business majors should note that a 2.35 GPA in core curriculum courses is required to graduate. AC 233 is a core course and material from this course is included on the Major Field Test which all seniors are required to take and pass in order to graduate.
SPECIAL FEATURES OF THE COURSE:

Computer/Writing/Ethics Assignments: These are primarily intended to strengthen skills, spreadsheet applications, written communication skills and understanding of ethical issues.

COURSE EVALUATION PROCESS:

Your grade will be determined on a curve, and thus the curved minimum percentages for each letter grade may be lower than the standard 90/80/70/60% cutoffs. Each exam will be assigned 100 points, the homework will be assigned 10 points per chapter, making a total of 610 points.

Students admitted to the School of Business in the Fall of 2008 and thereafter must have a minimum 2.35 cumulative grade-point average at the time of admission. Students graduating from the School of Business must have a minimum 2.35 cumulative grade-point average and also a 2.35 minimum grade-point average in the School of Business Core Curriculum courses.

Exams will be given during the regularly scheduled class periods, except the last exam which will be given at the time scheduled by the University. Each exam will consist primarily of multiple choice questions. Calculators will be required and may not be shared. With a valid and verified excused absence an exam may be taken early or late at the instructor’s discretion. It is the student’s responsibility to notify the instructor as early as possible regarding a possible excused absence.

Graded assignments will include in-class quizzes and problems. Spreadsheet usage and ethical considerations will be included.

ATTENDANCE POLICY:

Students are responsible for any announcements, projects, assignments, etc. made or conducted during the class periods. Students who decide to withdraw and receive an automatic “W” must complete the formal withdrawal procedure by Wednesday, March 28, 2012.

ACADEMIC DISHONESTY:

At Emporia State University, academic dishonesty is a basis for disciplinary action. Academic dishonesty includes, but is not limited to, activities such as cheating and plagiarism (presenting as one’s own the intellectual or creative accomplishments of another without giving credit to the source or sources). The faculty member in whose course or under whose tutelage an act of academic dishonesty occurs has the option of failing the student for the academic hours in question and may refer the case to other academic personnel for further action. Emporia State University may impose penalties for academic dishonesty up to and including expulsion from the university. In this course, the penalty for academic dishonesty is a failing grade for the course.

STUDENT DISABILITY:

Emporia State University will make reasonable accommodations for persons with documented disabilities. Students need to contact the Director of Disability Services and the professor as early in the semester as possible to ensure that classroom and academic accommodations are implemented in a timely fashion. All communications between students, the Office of Disability Services, and the professor will be strictly
confidential. Contact Information for the Office of Disability Services is: South Morse Hall, Room 211, 620/341-6637 Voice, 620/341-6646 TTY, or Via e-mail disabser@emporia.edu.

**Schedule of Chapters and Exams**

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Management Accounting and Corporate Governance</td>
</tr>
<tr>
<td>2</td>
<td>Cost Behavior, Operating Leverage, and Profitability Analysis</td>
</tr>
<tr>
<td>3</td>
<td>Analysis of Cost, Volume, and Pricing to Increase Profitability</td>
</tr>
</tbody>
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**Exam #1**  Tuesday, February 7
4 Cost Accumulation, Tracing, and Allocation  
5 Cost Management in an Automated Business Environment: ABC, ABM, and TQM

**Exam #2**  Tuesday, February 28
6 Relevant Information for Special Decisions  
7 Planning for Profit and Cost Control

**Exam #3**  Thursday, March 15
8 Performance Evaluation  
9 Responsibility Accounting

**Exam #4**  Thursday, April 12
10 Planning for Capital Investments  
11 Product Costing in Service and Manufacturing Entities

**Exam #5**  Wednesday, May 9 @ 10:10

Students: This course will require fundamental algebra and spreadsheet knowledge and skills. Basic algebra will be required to understand relationships, work exercises and problems, work exam problems, and complete computer spreadsheet assignments. Classroom discussions of the chapters and demonstrations are NOT substitutes for studying the chapters and working problems.
Student Registration Info

Course: Managerial Accounting

Instructor: Dean Edmiston

Section: AC 233 A Spring 2012

Registration Dates: 01/12/12 - 01/30/12

Online Registration Instructions

Go to the following Web address and click the "register now" button:

http://connect.mcgraw-hill.com/class/d_edmiston_ac_233_a_spring_2012

This is a unique address for AC 233 A Spring 2012

If you have trouble with registration, please contact Customer Support at http://mpss.mhhe.com/.