Course Schedule *(all sections)*Accounting 312: Fundamentals of Managerial Accounting Spring 2013

Pre-Class Reading

Homework

(omit appendices except

(due before class;

Date	No.	Topic	where indicated)	Bold questions are in Connect)		
M/T Jan 14/15	1	How Managers Use Accounting Information	Ch. 1	No assignment due.		
W/Th Jan 16/17	2	Costs in Organizations	Ch. 2	Review: 1-3, 1-4, 1-5, 1-6, 1-9, 1-14, 1-17, 1-31 Preview: 2-1, 2-6, 2-7, 2-10, 2-14, 2-18, 2-22, 2-23		
M/T Jan 21/22		No Class – MLK Day (to stay in synch, both M and T classes are cancelled)				
W/Th Jan 23/24	3	Cost Behavior	Ch. 6 (pp. 232-244)	Review: 2-24 , 2-29 , 2-30 , 2-40 Preview: 6-3, 6-4, 6-22		
M/T Jan 28/29	4	Estimating Fixed and Variable Costs	Ch. 6 (pp. 244-255 + Appendix)	Review: 6-10, 6-23, 6-24, 6-35 Preview: 6-12, 6-15, 6-16, 6-17		
W/Th Jan 30/31	5	Calculating Break-even	Ch. 7 (pp. 274-289	Review: 6-25 , 6-26 , 6-29 , 6-33 , 6-41 , 6-42 Preview: 7-1, 7-3, 7-6, 7-12		
M/T Feb 4/5	6	CVP Analysis	Ch. 7 (pp. 290-295 + Appendix)	Review: 7-24 , 7-25 , 7-26 , 7-36 , 7-40 Preview: 7-7, 7-8, 7-11, 7-13, 7-14, 7-17		
W/Th Feb 6/7	7	Decisions with Contribution Margin: Special Orders and Outsourcing	Ch. 14 (pp. 590-604)	Review: 7-28 , 7-29 , 7-33 , 7-41 , 7-51 Preview: 14-1, 14-6, 14-8, 14-12, 14-13, 14-31, 14-35		
M/T Feb 11/12	8	Decisions with Contribution Margin: Joint Products and Limited Resources	Ch. 14 (pp. 605-612, 615-619)	Review: 14-36 , 14-37 , 14-55 Preview: 14-16, 14-18, 14-20, 14-23, 14-38, 14-39		
W/Th Feb 13/14	9	Review of material to date	Review course content to date	Review: 14-40, 14-44, 14-46, 14-50		
Tues, Feb 19	10	MIDTERM #1 for all sections 7-10 p.m., Room TBA (seats assigned in advance) No classes Monday or Tuesday				
W/Th Feb 20/21	11	Cost Assignment Systems	Ch. 3 (pp. 80-91)	Preview: 3-1, 3-2, 3-3, 3-5, 3-14, 3-15		
M/T Feb 25/26	12	Distributing Overhead Costs	Ch. 3 (pp. 91-111)	Review: 3-24 , 3-27 , 3-28 , 3-31 , Preview: 3-6, 3-12, 3-16, 3-20, 3-32 , 3-35		
W/Th Feb 27/28	13	Activity-Based Costing Systems	Ch. 5 (pp. 168-182)	Review: 3-33, 3-34, 3-36, 3-42, 3-43, 3-47 Preview: 5-2, 5-6, 5-7, 5-8, 5-28, 5-29		

M/T Mar 4/5	14	Decisions Using Activity-Based Costing	Ch. 5 (pp. 182-200) , Ch 14 (pp. 612-615)	Review: 5-26, 5-47, 5-49 Preview: 5-11, 5-13, 5-14, 5-18, 5-23, 5-41		
W/Th Mar 6/7	15	Master Budgets	Ch. 9 (pp. 346-369)	Review: 5-42, 5-45, 5-46, 5-50 Preview: 9-1, 9-3, 9-6, 9-7		
Mar 11-15		No Class – Spring Break				
M/T Mar 18/19	16	Budgeting Assumptions and Behaviors	Ch. 9 (pp. 369-379)	Review: 9-22, 9-24, 9-25 Preview: 9-13, 9-15, 9-16, 9-19		
W/Th Mar 20/21	17	Direct Cost Variances	Ch. 10 (pp. 404-415)	Review: 9-29, 9-30, 9-34, 9-43 Preview: 10-1, 10-4, 10-8, 10-10, 10-13, 10-15		
M/T Mar 25/26	18	Standard Costing	Ch. 10 (pp. 416-424, 434-437 + Appendix)	Review: 10-28, 10-29, 10-36, 10-42, 10-43 Preview: 10-17, 10-19, 10-20		
W/Th Mar 27/28	19	Flexible Budgeting and Sales Variances	Ch. 11 (pp. 458-467 + Appendix B)	Review: 10-34, 10-40, 10-41, 10-47, 10-53 Preview: 11-1, 11-2, 11-3, 11-4, 11-5		
M/T Apr 1/2	20	Overhead Variances	Ch. 11 (pp. 467-481 + Appendix A)	Review: 11-27, 11-28, 11-34 Preview: 11-8, 11-16, 11-17, 11-22, 11-23		
W/Th Apr 3/4	21	Review of material since Midterm #1	Review course content since Midterm #1	Review: 11-22, 11-23, 11-30, 11-33, 11-40, 11-49		
	MIDTERM #2 for all sections					
Tues, Apr 9	22	7-10 p.m., Room TBA (seats assigned in advance)				
		No classes Monday or Tuesday				
W/Th Apr 10/11	23	Responsibility Centers	Ch. 12 (pp. 504-518; 527-530)	Preview: 12-1, 12-2, 12-3, 12-10, 12-12, 12-13, 12-27		
M/T Apr 15/16	24	Investment Center Measurement	Ch. 13 (pp. 546-563, 574-575 Prob 1)	Review: 12-31, 12-32, 12-33, 12-44 Preview: 13-4 , 13-5 , 13-8 , 13-11 , 13-12 , 13-24, 13-26		
W/Th Apr 17/18	25	Balanced Scorecard	Ch. 10 (pp. 424-433, 436-437 Prob 2)	Review: 13-29 , 13-33 , 13-37 , 13-39 , 13-42 , 13-44 Preview: 10-22, 10-23, 10-24, 10-26		
M/T Apr 22/23	26	Transfer Pricing (PROJECT DUE)	Ch. 13 (pp. 563-573, 574-575 Prob 2)	Review: 10-37 , 10-38 , 10-39 , 10-61 Preview: 13-19, 13-20, 13-22, 13-34 , 13-35		
W/Th Apr 24/25	27	Capital Expenditures and Discounted Cash Flow Analysis	Ch 16 (pp. 684-697, 710-719)	Review: 13-46, 13-47, 13-48 Preview: 16-3, 16-5, 16-9, 16-20, 16-22, 16-24, 16-25		
M/T Apr 29/30	28	Tax Effects and Ranking Capital Projects	Ch 16 (pp. 697-710, 718-719 Prob 2)	Review: 16-28 , 16-29 , 16-35 , 16-36 , 16-41 , 16-42 Preview: 16-13 , 16-16		
W/Th May 1/2	29	Review of material since Midterm #2	Review course content since Midterm #2	Review: 16-30, 16-33, 16-34, 16-37, 16-50, 16-52		
ТВА	The FINAL EXAM will NOT be held on the dates listed in the course schedule. There will be a common final exam for all sections of ACC 312, and the university will not confirm the time and place of the exam until later in the semester. Please do not make travel arrangements until you are certain of the exam schedule. No early exams will be given to accommodate travel schedules.					