

Course Schedule (all sections)
Accounting 312: Fundamentals of Managerial Accounting
Spring 2014

Date	No.	Topic	Pre-Class Reading <i>(omit appendices except where indicated)</i>	Homework <i>(due before class; Bold questions are in Connect)</i>
T Jan 14	1	How Managers Use Accounting Information	Ch. 1 (all)	No assignment due.
Th Jan 16	2	Costs in Organizations	Ch. 2 (all)	<i>Review:</i> 1-3, 1-4, 1-5, 1-6, 1-9, 1-14, 1-17, 1-30 <i>Preview:</i> 2-1, 2-6, 2-7, 2-10, 2-14, 2-18, 2-22, 2-23
T Jan 21		<i>No Class – MLK Day (to stay in synch, both M and T classes are cancelled)</i>		
Th Jan 23	3	Cost Behavior	Ch. 6 (pp. 224-236)	<i>Review:</i> 2-25, 2-28, 2-30, 2-46 <i>Preview:</i> 6-3, 6-4, 6-23
T Jan 28	4	Estimating Fixed and Variable Costs	Ch. 6 (pp. 236-247 + Excel in Appendix)	<i>Review:</i> 6-10, 6-22 , 6-26, 6-35 <i>Preview:</i> 6-12, 6-15, 6-16, 6-17
Th Jan 30	5	Calculating Break-even	Ch. 7 (pp. 266-277 + Appendix)	<i>Review:</i> 6-24, 6-29 , 6-30, 6-34, 6-40, 6-41 <i>Preview:</i> 7-1, 7-3, 7-6, 7-12
T Feb 4	6	CVP Analysis	Ch. 7 (pp. 277-287)	<i>Review:</i> 7-23, 7-25, 7-27, 7-35, 7-37 <i>Preview:</i> 7-7, 7-8, 7-11, 7-13, 7-14, 7-17
Th Feb 6	7	Decisions with Contribution Margin: Special Orders and Outsourcing	Ch. 14 (pp. 586-603)	<i>Review:</i> 7-28, 7-30, 7-33, 7-42, 7-51 <i>Preview:</i> 14-1, 14-6, 14-12, 14-13, 14-16, 14-34, 14-36
T Feb 11	8	CASE: <i>Caribbean Internet Cafe</i>	Read and prepare case for quiz/discussion	
Th Feb 13	9	Review of material to date	Review course content to date	<i>Review:</i> 14-39, 14-40, 14-49, 14-57
Tues, Feb 18	10	MIDTERM EXAM #1 for all sections 7-10 p.m., Room TBA (seats assigned in advance) No class Tuesday		
Th Feb 20	11	Cost Assignment Systems	Ch. 3 (pp. 78-89)	<i>Preview:</i> 3-1, 3-2, 3-3, 3-5, 3-14, 3-15
T Feb 25	12	Distributing Overhead Costs	Ch. 3 (pp. 89-109)	<i>Review:</i> 3-24, 3-26, 3-28, 3-30 <i>Preview:</i> 3-6, 3-12, 3-16, 3-20, 3-31, 3-33
Th Feb 27	13	Activity-Based Costing Systems	Ch. 5 (pp. 164-178)	<i>Review:</i> 3-34, 3-35, 3-36, 3-42, 3-44, 3-48 <i>Preview:</i> 5-2, 5-6, 5-7, 5-8, 5-27, 5-28

T Mar 4	14	Decisions Using Activity-Based Costing	Ch. 5 (pp. 178-195) , Ch 14 (pp. 608-611)	<i>Review: 5-26, 5-46, 5-48</i> <i>Preview: 5-11, 5-13, 5-14, 5-18, 5-23, 5-41</i>
Th Mar 6	15	Financial Planning and the Master Budget	Ch. 9 (pp. 350-371)	<i>Review: 5-42, 5-49, 5-45, 5-50, 14-56</i> <i>Preview: 9-1, 9-3, 9-6, 9-7</i>
Mar 10-14	No Class – Spring Break			
T Mar 18	16	Manufacturing Budgets and Budgeting Assumptions and Behaviors	Ch. 9 (pp. 371-385)	<i>Review: 9-22, 9-23</i> <i>Preview: 9-13, 9-15, 9-16, 9-19, 9-24</i>
Th Mar 20	17	Direct Cost Variances	Ch. 10 (pp. 408-422)	<i>Review: 9-27, 9-29, 9-31, 9-39</i> <i>Preview: 10-1, 10-4, 10-8, 10-10, 10-13, 10-15</i>
T Mar 25	18	Standard Costing	Ch. 10 (pp. 422-434 + Appendix)	<i>Review: 10-25, 10-26, 10-29, 10-35, 10-38</i> <i>Preview: 10-17, 10-19, 10-20</i>
Th Mar 27	19	Flexible Budgeting and Overhead Variances	Ch. 11 (pp. 452-468 + Appendix A)	<i>Review: 10-30, 10-37, 10-43</i> <i>Preview: 11-1, 11-3, 11-4, 11-8, 11-17, 11-25, 11-26</i>
T Apr 1	20	CASE: <i>Danshui Plant No. 2</i>	Read and prepare case for quiz/discussion	
Th Apr 3	21	Review of material since Midterm #1	Review course content since Midterm #1	<i>Review: 11-24, 11-31, 11-32, 11-41, 11-49</i>
Tues, Apr 8	22	MIDTERM EXAM #2 for all sections 7-10 p.m., Room TBA (seats assigned in advance) No class Tuesday		
Th Apr 10	23	Responsibility Centers	Ch. 12 (pp. 498-512; 522-524 Prob 1)	<i>Preview: 12-1, 12-2, 12-3, 12-10, 12-12, 12-13, 12-28</i>
T Apr 12	24	Investment Center Measurement	Ch. 13 (pp. 542-559, 570-571 Prob 1)	<i>Review: 12-29, 12-32, 12-33, 12-46</i> <i>Preview: 13-4, 13-5, 13-8, 13-11, 13-12, 13-24, 13-26</i>
Th Apr 17	25	Balanced Scorecard	Ch. 12 (pp. 512-522, 524-525 Prob 2)	<i>Review: 13-27, 13-29, 13-33, 13-39, 13-40, 13-45</i> <i>Preview: 12-20, 12-21, 12-22, 12-24</i>
T Apr 22	26	Transfer Pricing	Ch. 13 (pp. 559-569, 570-571 Prob 2)	<i>Review: 12-35, 12-36, 12-37, 12-51</i> <i>Preview: 13-19, 13-20, 13-22, 13-34, 13-35</i>
Th Apr 24	27	Capital Expenditures and Discounted Cash Flow Analysis (note: use calculator for all calcs, not tables)	Ch. 16 (pp. 678-691, 704-706, 711-713 Prob 1)	<i>Review: 13-47, 13-46, 13-49</i> <i>Preview: 16-3, 16-5, 16-20, 16-29, 16-30</i>
T Apr 29	28	CASE: <i>ATH MicroTechnologies</i>	Read and prepare case for quiz/discussion	
Th May 1	29	Review of material since Midterm #2	Review course content since Midterm #2	<i>Review: 16-36, 16-40, 16-43</i>
TBA	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 for us until later in the semester (usually March). Please do not make travel arrangements until you are certain of the exam schedule. No early exams will be given to accommodate travel schedules.			