



**COURSE SYLLABUS**  
**ACFI 350 Managerial Accounting**  
**Bridgewater State University**  
**2022 Winter**

**Professor Carleton Donchess, MBA, MSA, CMA**  
**Semester:** 22 December, 2022-16 January, 2023

**Location:** Online  
**Office location and Hours:** TBA

**COURSE DESCRIPTION:**

**Course Overview:** A study of management's use of accounting information to make decisions related to planning, controlling, and evaluating the organization's operations. The behavior and management of costs, as well as techniques used to evaluate and control results of operations are discussed. Topics include: cost terminology, cost behavior, cost- volume-profit analysis, job order costing, activity based costing, segment reporting, budgeting, standards, performance measures and variance analysis, evaluation of decentralized operations, and differential analysis techniques. This course is presented from the perspective of the *user* of accounting information rather than the *preparer* of such information.

Analytical problems solving techniques, including data analytics and the use of spreadsheets will be utilized as decision- making tools.

**COURSE MATERIALS:**

**Required:Text: Managerial Accounting Brewer, Garrison, Noreen 8<sup>th</sup> ISBN: 9781260190175 Publisher: McGraw-Hill**

**STUDENT EVALUATION:**

|                  |       |          |    |          |    |
|------------------|-------|----------|----|----------|----|
| Midterm Exam     | 30 %  | 92 – 100 | A  | 73 – 76  | C  |
| Final Exam       | 35%   | 90 - 91  | A- | 70 – 72  | C- |
| Excel Project #1 | 10%   | 87 – 89  | B+ | 67 – 69  | D+ |
| Excel Project #2 | 10%   | 83 - 86  | B  | 63 – 66  | D  |
| Connect Homework | 15 %  | 80 – 82  | B- | 60 – 62  | D- |
| Total            | 100 % | 77 – 79  | C+ | Below 60 | F  |

Email and Blackboard: Students are required to use email and the Blackboard .  
 Be sure to check regularly for announcements and other class materials that will be posted.



**EXCEL PROJECTS:**

Two Excel application projects will be passed out in class. The first project focuses on Segmented Income Statement applications and the second one involves a Master Budget. Additional information will be presented during class.

**EXAMINATION POLICY:**

No “make ups” of missed examinations are allowed. If you miss an exam for a justifiable reason, the more difficult, cumulative final examination grade will count in place of the missed exam.

- Attendance is an integral part of this course. Some material for which you will be responsible is not included in the text.
- Students may use basic calculators during exams (programmable and graphic calculators and cell phones are not allowed).

**Course Objectives and Outcomes:**

| <b>Objectives</b>  | <b>Outcomes</b>   |
|--|---|
| 1. To familiarize students with managerial accounting concepts and techniques.                 | Students will be assessed on two examinations involving managerial accounting.                                  |
| 2. To ensure that students can utilize analytical decision-making tools.                       | Students will be required to master a number of analytical techniques through graded projects and examinations. |
| 3. To familiarize students with available technologies to assist in financial decision making. | Students will be assessed on graded assignments and projects requiring the use of electronic spreadsheets.      |

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**SCHEDULE:**

| Week | Chapter           | BB module | Topic<br>(subject to change)  | Homework<br>(subject to change)  |
|------|-------------------|-----------|---|--|
| 1    | Prologue<br><br>1 | 1, 2, 3   | REVIEW OF ACCOUNTING PROCEDURES<br>INTRODUCTION TO COURSE<br>(Philosophy of decision-making, Explicit/Implicit information for decision making) | <i>Handout</i> –Business Math for Accounting & Finance                                       |
|      | 1                 | 4a        | COST TERMINOLOGY AND CONCEPTS   | <i>Handouts:</i><br>- Cost Behavior Made Easy<br>- Intro to Income Statements                |
|      | 1                 | 6a, 6b    | COST TERMINOLOGY AND CONCEPTS (continued)   | Ex 1-1, Ex 1-2<br>Ex 1-3, Prob 1-21A<br>Ex 1-6, Ex 1-10, Ex 1-13<br>Prob 1-19A               |
|      | 2                 | 5         | JOB ORDER COSTING   | Handout:<br>Manufacturing Cost Flows Made Easy<br>Ex 2-2, Ex 2-3<br>Ex 2-8, Ex 2-10, Ex 2-18 |
|      | 3                 | 5         | JOB ORDER COSTING (continued)   | Ex 3-3, Ex 3-4<br>Ex 3-6, Ex 3-7   |
|      | 4                 | 14        | ACTIVITY BASED COSTING (overview only)<br>Review for final exam   | Ex 4-2, Ex 4-3   |
| 2    | 6                 | 7         | COST VOLUME PROFIT RELATIONSHIPS  |  |
|      | 6                 | 7         | COST VOLUME PROFIT RELATIONSHIPS (continued)  | Ex 6-1, Ex 6-5<br>Ex 6-8, Ex 6-9, Ex 6-15, Ex 6-18<br>Ex 6-6, Ex 6-16, Ex 6-26               |
|      |                   |           | <b>Midterm Examination (chapters 1,2,3,4)</b>   |  |
|      | 7                 | 8, 10     | VARIABLE COSTING (overview only)<br>SEGMENT REPORTING   | Ex. 7-1, Ex. 7-6 (parts 1a and 2a only)  |



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|---|-----|----|--|--|
|   | 7   |    | SEGMENT REPORTING<br>(continued)   | Ex. 7-4, Ex 7-7 Ex 7-11, Ex. 7-16,<br>Ex 7-17                  |
| 3 | 10  | 9  | PERFORMANCE<br>MEASUREMENT IN<br>DECENTRALIZED<br>ORGANIZATIONS                |  |
|   | 10  |    | PERFORMANCE<br>MEASUREMENT IN<br>DECENTRALIZED<br>ORGANIZATIONS<br>(continued) | Ex 10-1, Ex 10-5, Ex 10-8<br>Ex 10-2, Ex 10-6, Ex 10-9         |
|   | 8   | 11 | PROFIT PLANNING AND<br>BUDGETING   | Ex 8-1, Ex 8-2, Ex 8-3<br>Ex 8-4, Ex 8-5, Ex 8-6<br>Prob. 8-23 |
| 4 |     |    | (Excel Segmented Income<br>Statement project due)                              |  |
|   | 8/9 | 12 | INTRO TO STANDARD<br>COSTING &<br>VARIANCE ANALYSIS                            | Ex 9-4, Ex 9-5, Ex 9-13  |
|   | 9   | 12 | INTRO TO STANDARD<br>COSTING &<br>VARIANCE ANALYSIS<br>(continued)             |  |
|   | 11  | 13 | DIFFERENTIAL ANALYSIS  | Ex 11-2, Ex 11-17  |
|   | 11  | 13 | DIFFERENTIAL ANALYSIS<br>(continued)   | Ex. 11-3, Ex 11-4, Ex 11-9,<br>Ex11-10                         |
|   |     |    |  |  |
|   |     |    | <b>Cumulative Final Examination</b><br>(Excel budget project due)              |  |



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**ACCT-202 8<sup>th</sup> edition Brewer, On-line homework**

ALL Connect assignments due at 11:59 PM on Tuesdays.

*McGraw-Hill Connect Homework Assignments, Professor C. Donchess*

*(additional assignments to be assigned in-class)*

**All online (OL) assignments must be submitted by deadline in order to earn credit**

| <i>Day One</i>                        | <i>DUE</i> | <i>Purchase text and Connect (online homework manager)</i>                  | <i>Chapter 7</i>                          | <i>DUE</i> |  |
|---------------------------------------|------------|---|---|------------|--|
|                                       | <i>TBA</i> | <i>Handout–Business Math for Accounting &amp; Finance</i>                   | <i>Ol ch7-1</i>                           | <i>TBA</i> | <i>Ex 7-1,</i>                                   |
| <i>Chapter 1</i>                      |            | <i>Handouts:<br/>Cost Behavior Made Easy<br/>Intro to Income Statements</i> | <i>Ol ch7-2</i>                           |            | <i>Ex 7-4, Ex 7-7,<br/>Ex 7-11, Ex 7-16</i>      |
| <i>Ol ch1-1</i>                       |            | <i>Ex 1-1, Ex 1-2 (practice, not to be graded)</i>                          | <i>Additional non-Connect assignments</i> |            | <i>Ex 7-6 (1A and 2A only),<br/>Ex 7-17</i>      |
| <i>Ol ch1-2</i>                       |            | <i>Ex 1-3, Prob 1-21A (practice, not to be graded)</i>                      | <i>Chapter 10</i>                         |            |  |
| <i>OL ch1-3</i>                       |            | <i>Ex 1-6, Ex 1-11, Ex 1-15</i>   | <i>Ol ch10-1</i>                          |            | <i>Ex 10-1, Ex 10-5,<br/>Ex 10-8</i>             |
| <i>(optional additional practice)</i> |            | <i>Prob 1-19A (optional additional practice)</i>                            | <i>Ol ch10-2</i>                          |            | <i>Ex 10-2, Ex 10-6,<br/>Ex 10-9</i>             |
|                                       |            |   | <i>Chapter 8</i>                          |            | <i>Handout:<br/>Bridgewater Tricycle Company</i> |
| <i>Chapter 2</i>                      |            | <i>Handout: Manufacturing Cost Flows Made Easy</i>                          | <i>OL ch8-1</i>                           |            | <i>Ex 8-1, Ex 8-2,<br/>Ex 8-3</i>                |
| <i>Ol ch2-1</i>                       |            | <i>Ex 2-2, Ex 2-3</i>   |   |            |  |
| <i>OL ch2-2</i>                       |            | <i>Ex 2-8, Ex 2-10, Ex 2-18</i>   | <i>OL ch8-2</i>                           |            | <i>Prob. 8-23</i>                                |
| <i>Chapter 3</i>                      |            |   |   |            |  |



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|                  |             |   |  |   |  |  |
|------------------|-------------|---|--|---|--|--|
| OL ch3-1         |             | <i>Ex 3-3, Ex 3-4, Ex 3-6</i>           |  | <i>Chapter 9</i>  |  |  |
| OL ch3-2         |             | <i>Ex 3-7</i>                           |  | Ol ch9-1  |  | <i>Ex 9-4, Ex 9-5, Ex 9-13</i>                           |
| <i>Chapter 4</i> |             |   |  |   |  |  |
| <i>OL ch4-1</i>  |             | Ex 4-2, Ex 4-3                          |  | <i>Chapter 11</i>   |  | Ex 11-2, Ex 11-17<br>Ex. 11-3, Ex 11-4, Ex 11-9, Ex11-10 |
|                  |             |   |  |   |  |  |
| <i>Chapter 6</i> |             |   |  |   |  |  |
| OL ch6-1         | <i>7-23</i> | <i>Ex 6-1, Ex 6-5</i>                   |  |   |  |  |
| OL ch6-2         | <i>7-23</i> | <i>Ex 6-8, Ex 6-9, Ex 6-15, Ex 6-18</i> |  |   |  |  |
| OL ch6-3         | <i>7-23</i> | <i>Ex 6-6, Ex 6-16, 6-26</i>            |  |   |  |  |
|                  |             |   |  | <i>Note: lowest four online Connect homework assignment grades will be dropped.</i> |  |  |



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