PREREQUISITES:

University Prerequisite: ATCH 1030

Enrollees in this course should have successfully completed ATCH 1030 (or its equivalent) and have a basic understanding of the accounting cycle. Included in that understanding is an ability to complete the basic financial statements and a worksheet.

COURSE DESCRIPTION:

Accounting procedures for managerial accounting, including job/process costing, cost behavior, budgeting, performance evaluation, differential analysis and capital investment.

METHODS OF COURSE INSTRUCTION:

All material for this course is print-based. Instructor and students communicate and exchange materials through postal mail.

E-PRINT OPTION:

In this course, an option exists to use e-mail to submit your lesson assignments. Your assignment will be returned to you either as an e-mail attachment or as a hard copy sent through the postal mail, depending on the preferences of the instructor and/or program.

TEXTBOOKS AND SUPPLIES:


Other: You will need a basic calculator with a percent key. In my experience, the simpler the calculator the better.
NUMBER OF LESSONS:

The course has nine lessons complete with graded assignments and two supervised course examinations. The lessons include:

- Lesson 1: Statement of Cash Flows
- Lesson 2: Managerial Accounting Concepts and Principles
- Lesson 3: Job Order Costing
- Lesson 4: Process Cost Systems
- Lesson 5: Cost Behavior and Cost-Volume-Profit Analysis
- Lesson 6: Midcourse Examination Information
- Lesson 7: Budgeting
- Lesson 8: Differential Analysis and Product Pricing
- Lesson 9: Capital Investment Analysis
- Lesson 10: Financial Statement Analysis
- Lesson 11: Final Examination Information

TYPES OF WRITING ASSIGNMENTS:

Each assignment consists of several exercises and problems from the textbook. Work them out carefully, using the appropriate pages of the Working Papers. Please work your problems in pencil! That’s the way it’s done in the real world, and it will be much easier for you should you have to make any changes in the assignment.

GRADING CRITERIA:

All assignments, including the comprehensive problems, will be graded. One hundred points will be available to you from the lesson assignments. Each examination is worth 100 points.

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<thead>
<tr>
<th>Assignment</th>
<th>Points</th>
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</thead>
<tbody>
<tr>
<td>Lesson Assignments</td>
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<tr>
<td>Midcourse Examination</td>
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<td>Final Examination</td>
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<td><strong>Total</strong></td>
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