

ATCH 1040—Managerial Accounting Procedures
Three Semester Hours

JE
10/16

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:

Warren, Carl S., Reeve, James M. and Duhac, Jonathan E. *Accounting*. 26th ed. Cengage Learning, 2016. [ISBN: 9781285743615]

Warren, Carl S., James M. Reeve, and Jonathan Duchac. *Accounting: Working Papers, Chapters 1–17*. 26th ed. Cengage Learning, 2016. [ISBN: 9781305392373]

Warren, Carl S., James M. Reeve, and Jonathan Duchac. *Accounting: Working Papers, Chapters 18–26*. 26th ed. Cengage Learning, 2016. [ISBN: 9781305392380]

Other: You will need a basic calculator. A simple \$1 calculator will suffice.

NUMBER OF LESSONS:

The course has 11 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:

In most lessons of this course guide, there are suggested discussion questions and exercises for your practice. These will not be submitted but are intended to help you gauge your understanding of the key information and your ability to apply the concepts to working problems.

As part of your instructional materials, you have most likely been provided a supplement to the main text: *Working Papers*. In each chapter, you have been assigned several exercises and problems. Utilize the *Working Papers* to record your answers in legible form.

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.

Lesson Assignments	100 points (letter grades only)
Midcourse Examination	100 points
Final Examination	100 points
Total	300 points