INTRODUCTION TO MANAGERIAL ACCOUNTING (ACCT 1162)

COURSE SYLLABUS

I. General Information

**Introduction to Managerial Accounting (ACCT 1162)**

Credits: four (4)

Semester: ____________________________

Professor: ________________________________

Office Hours: ____________________________

Office Telephone: ____________________________

E-Mail: ____________________________

II. Description:

Introduction to the fundamentals as part of the planning, decision making and cost control processes in a company. Construction of budgets and their use in the decision making process. The use of technology is integrated. Prerequisite: Accounting 1161.

III. Course Objectives:

It is expected that when the course is completed, the student may:

1. Distinguish features of managerial accounting
2. Describes and apply the different budget types as planning and decision making tools for management.
3. Prepare and analyze any kind of budget

IV. Chapters and Suggested Assignments

<table>
<thead>
<tr>
<th>HOURS</th>
<th>CHAPTER</th>
<th>SUGGESTED ASSIGNMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Introduction</td>
<td></td>
</tr>
</tbody>
</table>
| 8     | 19 Managerial Accounting | BE-1,4,6,  
|       |                     | E-1,3,4,5,  
|       |                     | P-2A |
| 11    | 22 Cost-volume-profit  
|       | (Appendix-Variable Costing) | BE-1,2,5,10,  
|       |                     | E-3,7,13,  
|       |                     | P-1A |
| 2.5   | EXAM 1 CHAPTER 19 AND 22 | |
| 8     | 23 Budgetary Planning | BE-1,3,4,  
|       |                     | E-2,4,13,  
|       |                     | P1A |
| 8     | 24 Budgetary Control and  
|       | Responsibility Accounting | BE-1,2,4, 9 y 11,  
|       |                     | E-1,2,3,4,6,  
|       |                     | P-1A,3A,4A |
| 2.5   | EXAM 2 CHAPTER 23 AND 24 (MID-TERM) | |
| 6     | 25 Standard Cost and Balance  
|       | Scorecard (pages 1089-1103) | BE-2,3, 23,  
|       |                     | E-5,6 |
| 10    | 26 Incremental Analysis and Capital  
|       | Budgeting | BE-1-8,  
|       |                     | E-1,2,4,5,6,  
|       |                     | P-1A,2A,5A |
|       | Review |                      |

**FINAL TEST CHAPTERS 25 TO 26**
V. **Class Policies:**

Grading: Grades will be awarded as follows:

<table>
<thead>
<tr>
<th>EVALUATION</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Exam</td>
<td>100 points</td>
<td>25%</td>
</tr>
<tr>
<td>2nd Exam</td>
<td>100 points</td>
<td>25%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>100 points</td>
<td>25%</td>
</tr>
<tr>
<td>Assignment, Project</td>
<td>100 points</td>
<td>25%</td>
</tr>
<tr>
<td>and Others</td>
<td>100 points</td>
<td>25%</td>
</tr>
<tr>
<td><strong>400</strong></td>
<td><strong>100%</strong></td>
<td></td>
</tr>
</tbody>
</table>

The Final Grade in an average of the Total Points

VI. **Notes**

A. **Incomplete Grades:** An incomplete "I" is only awarded under uncommon situations where the student is unable to complete this course for a valid reason and the student has not missed an exam and maintains a passing grade. If granted, it must be completed during the following semester. An "I" cannot be used as a means of avoiding a poor course grade.

B. **Withdrawals:** **February 7, 2014** is the final date in which the student may withdraw from the course without penalty. No "W" grades can be obtained after this date.

C. **Supplementary Services and Special Needs.** Any student who requires special or supplementary assistance, must request the service at the beginning of the course or as soon as the student acquires the knowledge of the need assistance. The student must request the service in the Office of the Coordinator of Services for Students with Disabilities, located in the facilities of the Dean of Students.

D. **Honesty, fraud and plagiarism** (General Rules of Students. Chapter V)

The dishonesty, fraud, plagiarism and any other inappropriate behavior with regard to academic work above constitute violations punishable by the General Students Regulations Catalog. The above violations, as required under those regulations, can result in the suspension of the University for a period of time exceeding one year or permanent expulsion from the university, among other sanctions.

E. **Assignments:** Assignments must be completed **outside of class** and prior to the next meeting. **All self-examinations are part of the assignments. (Answers are at the end of each chapter).**

F. **Use of electronic devices:** Cellular (mobile) telephones and any other electronic device that could interrupt the teaching-learning process or disrupt a milieu favorable for academic excellence will be deactivated. Critical situations will be dealt with in an appropriate manner. The use of electronic devices that permit the accessing, storing or sending data during tests or examinations is prohibited.

G. **Make-up tests:** Make-Up Tests Will Not Be Allowed.

H. **Official Registration:** Admission must be obtained before officially registering for the course. **Evidence of registration must be presented to your Instructor.**

VII. **Required Materials**


December, 2013