

BUSINESS ADMINISTRATION, ACCOUNTING, AND MIS DEPARTMENT

Principals of Accounting II - ACC 222  
Fall Semester 2007

**Professor:** Donna R. Kirscht  
**Office:** Augsburg College, Memorial Hall, room- 3\_\_  
**Phone Number:** (651) 578-0051 (Home)  
**Fax Number:** (612) 330-1607  
**Email address:** kirscht@augsborg.edu  
**Office Hours:** by appointment  
**Textbook:** Managerial Accounting: Tools for Business Decision Making, 3<sup>rd</sup> edition. By- Weygant, Kieso, Kimmel

**Instructor:**

Donna Kirscht is an adjunct instructor, who worked 23 years with 3M company.

**Course Objective:**

An introduction to Managerial Accounting and accounting for the manufacturing process. Managerial Accounting is the quantitative skills manager's need to measure performance and make profitable choices about their business. I want you to be able to question and understand cost figures given to you rather than take a cost figure at face value.

**Attendance:**

Students are expected to attend every class. If an absence is unavoidable, all work must be completed before attending the next class. This includes making up any missed quiz. This is necessary to keep the class on schedule. These classes are very intense and there is no extra time. Failure to make up any missed quiz before the next meeting will result in a zero grade for the quiz.

**Student Evaluation:**

Average on quizzes	50%
Student Participation/Preparation	20%
Final	<u>30%</u>
	<u>100%</u>

**Academic Honesty:**

Any form of academic dishonesty will not be tolerated and result in failure of the course.

**Grading Policy:**

4.0	90% and above
3.5	85% - 89%
3.0	80% - 84%
2.5	75% - 79%
2.0	70% - 74%
1.5	65% - 69%
1.0	60% - 64%

**Principals of Accounting II (ACC 222)**  
**Fall 2007**

**ASSIGNMENTS**

<b>Date</b>	<b>Chapter</b>	<b>Topic</b>	<b>Assignment</b>
9/11	1 2	Managerial Accounting Job Order Cost Accounting	E1-4, E1-7, E1-8, P1-4A E2-4, E2-5, E2-7, P2-1A
9/18			
9/25	3 4	Review Exercises - Ch. 1 & 2 Process Cost Accounting Activity Based Costing	E3-2, E3-4, E3-5, P3-2A E4-1, E4-3, E4-4, P4-1A
10/2			
10/9	5 6	Quiz - Chapters 1 & 2 Review Exercises - Chapters 3 & 4 Cost-Volume-Profit Relationships Incremental Analysis	E5-1, E5-2, E5-7, E5-8, P5-1A E6-1, E6-2, E6-3, P6-2A, P6-4A
10/16			
10/23	7 8	Quiz - Chapters 3 & 4 Review Exercises - Chapters 5 & 6 Variable Costing Pricing	E7-2, E7-6, E7-11, P7-3A E8-2, E8-3, E8-6, E8-7, P8-1A
10/30			
11/6	9 10	Quiz - Chapters 5 & 6 Review Exercises - Chapters 7 & 8 Budgetary Planning Budgetary Control	E9-1, E9-3, E9-4, E9-6, E9-7, E9-9, E9-10 E10-2, E10-3, E10-6, E10-10, P10-3A
11/13	11 12	Quiz - Chapters 7 & 8 Review Exercises - Chapter 9 & 10 Standard Costs Cash Investments	E11-2, E11-3, E11-5, E11-8, E11-9 E12-2, E12-3, 12-5, P12-3A
11/20			
11/27	13	Quiz - Chapters 9 and 10 Review Exercises - Chapter 11 & 12 Cash Flows	P13-7A, P13-8A, P13-9A, P13-10A
12/4			
12/11		Review Exercises - Chapter 13 Final Exam	