

ACCT 2020 Section 5
ACCOUNTING PRINCIPLES II (Managerial Accounting)
Fall 2015

INSTRUCTOR: Dr. Bruce Runyan
OFFICE: BLB 399B
PHONE: (940) 369-6822
EMAIL: BRunyan@unt.edu

CLASS TIME/PLACE: Thursday 6:00 – 9:20 / BLB 170

OFFICE HOURS: MW: 5:00 – 6:00
TT: 3:30 – 5:30
And by appointment

TEXT: Braun & Tietz, Managerial Accounting 4e, Pearson Education,
Pearson My Accounting Lab (MAL). Course ID: runyan81365

COURSE PREREQUISITE: ACCT 2010 with a grade of C or better.

COURSE DESCRIPTION: Study of the use of accounting information for business decision-making. Topics include: cost behavior analysis, cost-volume-profit relationships, and the identification of costs relevant to the decision-making process. Students are introduced to various cost system designs, standard costs, variable costing, operational budgeting, and decision making in decentralized business. NOTE: This course may not be taken more than twice at UNT.

COURSE OBJECTIVES: This course is intended to give you tools to run your business. Course emphasis is on the identification and assignment of product cost, operational planning, cost control, and management decision making. Upon completion of this course, you will recognize and be able to analyze and discuss the following topics:

- Product and service costing.
- Cost behaviors and cost-volume-profit relationships.
- Operational budgeting and performance evaluation.
- Relevant costs for management decision making.
- Capital budgeting methodologies including net present value analysis.

PERFORMANCE EVALUATION: Your course grade will be weighted as follows:

Homework	17.00%
Quizzes	17.00%
Four Exams	50.00%
Comprehensive Final Exam	16.00%
	<u>100.00%</u>

EXAMS: We will have four exams and a comprehensive final exam. Each exam consist of 40 multiple choice questions. The comprehensive final exam will also consist of 50 multiple choice questions. The average exam grade is 50% of the final course grade. The final exam is 16% of the final course grade.

Please note the following:

- a. Exams will be online in MAL. You can use a calculator of your choice.
- b. I will supply all “scratch” paper. Put your name in the upper left of all scratch paper and your class number in the upper right.
- c. I reserve the right to seat and/or re-seat any student before or during an exam.
- d. No books or notes may be used during exams.

- e. On exam days, please bring a picture ID to class. I may ask to see your picture ID.

QUIZZES: We will take a quiz over each chapter, and an additional comprehensive quiz. The top ten quiz grades will be used to calculate an average quiz grade. This average counts as 17% of the final course grade.

HOMEWORK: Homework problems are assigned for each chapter, and an additional comprehensive homework assignment. Monitor the due dates and times listed in MAL closely. The average homework grade is 17% of the final course grade. The top ten homework grades will be used to calculate an average homework grade.

You will be expected to complete all of the homework problems assigned for each chapter. MAL will allow you to continue to attempt to complete each problem until you are able to get it right for a maximum of 5 attempts; or until the window for that chapter's assignment closes.

If you have problems with MAL at any time, **you must contact the Pearson helpdesk** immediately to attempt to resolve the problem. A link to MAL support is provided in Blackboard. Students who report issues they had with MAL **will not be able to receive further assistance from the Instructor or the Pearson UNT Representative if they do not have a related incident number documenting the work previously done by the Pearson technicians on their Incident.** Hardware issues such as computers/laptops crashing or internet not working are not legitimate reasons to re-open a homework assignment for a student. All homework is available from the beginning of the short session and lab computers are available.

CLASS ATTENDANCE: We will take roll at the beginning of each class. Class attendance is highly recommended. We will have 25 days of instruction and four devoted to assessment during the semester.

EXCUSED ABSENCES BASED ON RELIGIOUS BELIEFS or UNT SPONSORED ACTIVITIES: A student who misses an examination or other assignment due to the observance of a religious holy day or required attendance at a UNT School sponsored event (i.e. student athletes, etc.) will be given the opportunity to complete the work missed. To be eligible for this opportunity, the student must notify me **in writing** of exams scheduled on dates they will be absent. Notification must be made within the first fifteen (15) calendar days of the semester by written correspondence, delivered to me, and acknowledged as received by me.

CLASS PREPARATION: Read and study the chapter before we go over it so that you will have an idea of calculations and concepts that need clarification.

CLASS DISCUSSION PROBLEMS: We will go over the class discussion exercises listed in the Schedule spreadsheet posted in Blackboard. These exercises will contribute to building your knowledge and skill set so you will be successful on the homework, quizzes, exams, and, **most importantly, life.**

PEARSON MY ACCOUNTING LAB: We use MyAccountingLab (MAL) to manage our assignments. All homework and quizzes will be in MAL. Assignment due dates are indicated in multiple areas of MAL. MAL has a variety of additional aids to help you master the material. We will discuss some of these on the first day of class. Students have singled out the Study Plan as being particularly helpful for identifying weak areas that need additional attention.

CHEATING: Honesty and integrity are very important characteristics of any business person. Failure to perform within the bounds of accepted ethical standards is sufficient grounds for your discontinuance in this course with a grade of F and could lead to expulsion from the University. Failure to abide by the university's rules regarding academic dishonesty will not be tolerated in this course. University policy regarding this matter is a part of the UNT Code of Student Conduct and Discipline and can be found in the UNT Policy Manual, Vol. III, No. 18.1.11, and in the Student Handbook. The university's recently revised academic integrity policy can be found at <http://vpaa.unt.edu/academic-integrity.htm>.

DROPPING THE CLASS: University policy relative to dropping the class will be followed. **October 2, 2015**, is the last date you can drop with an automatic grade of W. After this date, you must have the instructor's approval in order to receive drop the course with a grade of W. You should consult with your academic advisor prior to the above dates if you are considering dropping this course.

AMERICANS WITH DISABILITIES ACT (ADA): If you are a student who requires accommodations in compliance with the ADA, please consult with me during the first week of the semester. As a faculty member, I will provide "reasonable accommodation" to any student with a disability, so as not to discriminate on the basis of that disability. It is your responsibility to inform me of the disability at the beginning of the semester and provide me with documentation authorizing the specific accommodation. UNT's Office of Disability Accommodation (ODA), is responsible for verifying and implementing accommodations to ensure equal opportunity in all programs and activities. You must contact ODA who will instruct you how to proceed. I recognize that any disclosure by a student of their need for accommodation is extremely sensitive. I assure you that all conversations and other communications will be kept protected and confidential and disclosed only on a need-to-know basis.

COMMUNICATING WITH THE INSTRUCTOR: When I interact with you, I want to be responsive. If you will adopt the following suggestions, I will have a better chance of helping you in an effective and timely manner.

- a. Email is the preferred manner of communication. If you email me, do not assume that I received your email unless I confirm receipt. ALWAYS include your full name and section number when communicating with me using email. This protocol should be followed even if I am familiar with you as a student and know your name.
- b. When leaving me a phone message, please speak clearly and slowly and make certain to leave me a number and time when I can return the phone call. You should follow all phone calls up with an email communication as well.
- c. When you do see me in my office, it will be helpful for you to remind me of your name and the section you are in.
- d. Use proper email etiquette when emailing. Emailing from a cell phone is potentially dangerous given how little thought is required. Take a few minutes to consider the email before emailing from a cell phone.

STUDENT EVALUATION OF TEACHING EFFECTIVENESS (SETE): The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider the SETE to be an important part of your participation in this class.

SEATING and CLASSROOM BEHAVIOR:

Please be on time for each class. Your late arrival is a distraction to me as well as to your classmates and you may be marked absent if attendance has already been taken. Please show everyone the courtesy of arriving timely. Likewise, your departure from class should be at the same time as your classmates. If you must leave class early for a meeting or appointment, etc., please do me the courtesy of informing me at the beginning of class and be as discreet as possible when exiting the classroom.

Cell phones, PDAs, Tablets, and Laptops can be distracting to your fellow classmates and should only be used for taking notes, class exercises, and emergency communications. When class begins, all PDAs, Tablets, and Laptops should be put in silent mode. Devices that become distracting to the class in any way should be turned off and stowed.

We will treat each other with civility and observe the core values of the College of Business. I will NOT tolerate incivility, including inappropriate language and refusing to participate in class activities. If an incivility occurs, the final calculated course grade will be reduced by up to 30%. If an incivility occurs, I will discuss the incident with the student and possibly reduce the final course grade. If incivility continues, I will discuss the incident with the student, lower the final course grade, have the student sign

an incident report, and deliver the report to the Dean of Students. If incivility continues, I will lower the final course grade by the maximum 30 points and take steps to have the student removed from class.

CANCELLATION OF CLASSES: In the event that weather or other conditions are such that normal campus operations could be impeded, the administration of the University will determine whether classes will be canceled or delayed. Such information will be provided to the local broadcast media and posted on the UNT homepage. If the campus has not been closed, I will hold class. You must use your own judgment with regard to your personal safety in coming to campus.

BLACKBOARD: We will use Blackboard in this class. You can reach the Blackboard site at www.ecampus.unt.edu. On Blackboard for ACCT 2020 you should find sections for the following items:

1. Class Announcements
2. Class Syllabus and Class Schedule
3. Discussion Board (**Subscribe**)
4. Other Miscellaneous postings

I use the Blackboard system extensively during the semester to communicate with the class. Changes to this Syllabus or other class structure or schedules will be communicated through the Blackboard system. You are responsible for monitoring their Blackboard account and the associated email address connected to their Blackboard account. If you have had no previous experience with the system, you should take advantage of the available training resources early in the semester.

STUDENT HELP & TUTORING: The Department of Accounting provides an Accounting Lab primarily for students taking ACCT 2010 and ACCT 2020. It is located in BLB 135. You are encouraged to make an appointment. Additionally, the UNT Learning Center is now offering a tutoring service for students taking either of the initial accounting courses. Links to these services are included on our Blackboard.

Class	Date	Day	Chapter	Topics
1	27-Aug	Th	2	Foundations
2	3-Sep	Th	3	Job Costing
3	10-Sep	Th	4	ABC & Cost of Quality
4	17-Sep	Th	Exam 1	
5	24-Sep	Th	6	Cost Behavior
6	1-Oct	Th	7	CVP
7	8-Oct	Th	8	Relevant Costs for Decision Making
8	15-Oct	Th	Exam 2	
9	22-Oct	Th	9	Profit Planning
10	29-Oct	Th	10	Standard Costs & Variances
11	5-Nov	Th	Exam 3	
12	12-Nov	Th	11	
13	19-Nov	Th	12	Performance Evaluation
	26-Nov	Th	Thanksgiving	Capital Investments/TVM
14	3-Dec	Th	Exam 4	
15	9-Dec	We	Final Exam	

Fall 2015

August 24, 2015

August 21–28, 2015

August 28, 2015

September 7, 2015

September 8 – November 2, 2015

October 2, 2015

October 2, 2015

October 5 – November 20, 2015

November 9, 2015

November 20, 2015

November 26-29, 2015

November 28 - December 4, 2015

December 3, 2015

December 4, 2015

December 5-10, 2015

December 11-12, 2015

First class day (Monday)

Student-requested schedule changes may be made during add/drop.

Last day for change of schedule other than a drop. (Last day to add a class.)

Labor Day (university closed)

Student may drop a course with written consent of instructor.

Last day for change in pass/no pass status.

Last day to drop a course or withdraw from the university with a grade of W for courses a student is not passing.

After this date a grade of WF may be recorded.

Instructors may drop students with a grade of WF for nonattendance.

Beginning this date a student who qualifies may request a grade of I, incomplete. (See Grading System in the Academic section of this catalog.)

Last day to withdraw from the semester. Process must be completed by 5 p.m. in the Dean of Students Office.

Thanksgiving break (university closed)

Pre-finals week

Last class day

Reading day (no classes)

Final examinations

Graduation

Acct 2020 Grade CalculatorName:

	Average	Weight	Grade	Homework		Quizzes		Exams	
Homework	91.45	17.00%	15.55	Average:	91.45	Average:	77.51	Average:	80.00
Quizzes	77.51	17.00%	13.18	Chapter	Score	Chapter	Score	Chapter	Score
Exams	80.00	50.00%	40.00	2	100	2	80	1 (2-4)	80
Final Exam	49	16.00%	7.84	3	100	3	82.05	2 (6-7)	80
		100%	76.56	4	80	4	77.42	3 (8-9)	80
				6	93	6	84.62	4 (10-12)	80
		Grade	D	7	85.59	7	66.67		
				8	95.95	8	64.29		
				9		9			
				10	90	10	80		
				11	90	11	80		
				12	90	12	80		
				Review	90	Review	80		

Numeric	Letter
0	F
60	D
70	C
80	B
90	A

Notes: If you score a zero on a Homework, Quiz, or Exam, you must enter "0" to accurately calculate your grade.
If you complete the Review Homework and Quiz, delete your lowest score.
Your final grade cannot be more than your final exam + 20. In other words, you must have at least 50% for a C, 60% for a B and 70% for an A.

Chptr	Chapter	Lo	Page	
Ch 2	Foundationos	2	83	E2-18
	Foundationos	3,4	85	E2-21
	Foundationos	5	86	E2-22
	Foundationos	5	86	E2-23
	Foundationos	5	86	E2-24
	Foundationos	5	86	E2-25
	Foundationos	5	87	E2-26
	Foundationos	5	87	E2-27
	Foundationos	6	87	E2-28
	Foundationos	7	88	E2-29
Ch. 3	Job Costing	3,4	153	E3-18
	Job Costing	3,4	153	E3-19
	Job Costing	2,4	154	E3-20
	Job Costing	2,3,4	154	E3-22
	Job Costing	3,4	155	E3-23
	Job Costing	3,5	155	E3-24
	Job Costing	7	157	E3-28
	Job Costing			
	Job Costing			
Ch 4	Activity Based Costing, Lean Operations, & the Costs of Quality	1	223	E4-17
	Activity Based Costing, Lean Operations, & the Costs of Quality	2	223	E4-18
	Activity Based Costing, Lean Operations, & the Costs of Quality	2	224	E4-19
	Activity Based Costing, Lean Operations, & the Costs of Quality	2	224	E4-20
	Activity Based Costing, Lean Operations, & the Costs of Quality	2	227	E4-23
	Activity Based Costing, Lean Operations, & the Costs of Quality	2,3	228	E4-24
	Activity Based Costing, Lean Operations, & the Costs of Quality	2	233	E4-33
	Activity Based Costing, Lean Operations, & the Costs of Quality	2,3	238	P4-43
	Activity Based Costing, Lean Operations, & the Costs of Quality			
Ch 6	Cost Behavior	1,2	354	E6-21
	Cost Behavior	6	355	E6-22
	Cost Behavior	4	355	E6-23
	Cost Behavior	2	355	E6-24
	Cost Behavior	4	356	E6-27
	Cost Behavior	2	359	E6-34

	Cost Behavior	6	359	E6-35
	Cost Behavior	6	360	E6-37
	Cost Behavior	6	361	E6-38
Ch 7	Cost Volume Profit Analysis	1	422	E7-17
	Cost Volume Profit Analysis	1,2	422	E7-18
	Cost Volume Profit Analysis	1,2	422	E7-19
	Cost Volume Profit Analysis	3	422	E7-20
	Cost Volume Profit Analysis	1,2	422	E7-21
	Cost Volume Profit Analysis	3	423	E7-22
	Cost Volume Profit Analysis	1,2	423	E7-23
	Cost Volume Profit Analysis	3	423	E7-24
	Cost Volume Profit Analysis	2,3	424	E7-26
	Cost Volume Profit Analysis	1,3	424	E7-27
	Cost Volume Profit Analysis	4	424	E7-28
	Cost Volume Profit Analysis	4	424	E7-29
	Cost Volume Profit Analysis	4	424	E7-30
	Cost Volume Profit Analysis	5	425	E7-32
	Cost Volume Profit Analysis	5	425	E7-33
	Cost Volume Profit Analysis	1,2,3,4,5	426	E7-35
	Cost Volume Profit Analysis	1,2,3,4,5	427	E7-36
Ch. 8	Relevant Costs for Short-Term Business Decisions	1	481	E8-16
	Relevant Costs for Short-Term Business Decisions	2	482	E8-17
	Relevant Costs for Short-Term Business Decisions	2	482	E8-19
	Relevant Costs for Short-Term Business Decisions	3	483	E8-20
	Relevant Costs for Short-Term Business Decisions	4	483	E8-21
	Relevant Costs for Short-Term Business Decisions	4	484	E8-22
	Relevant Costs for Short-Term Business Decisions	5	484	E8-23
	Relevant Costs for Short-Term Business Decisions	5	485	E8-24
	Relevant Costs for Short-Term Business Decisions	6	485	E8-25
	Relevant Costs for Short-Term Business Decisions	6	486	E8-26
	Relevant Costs for Short-Term Business Decisions	6	486	E8-27
	Relevant Costs for Short-Term Business Decisions	7	486	E8-28
Ch. 9	The Master Budget	2	539	E9-17
	The Master Budget	2	540	E9-19

	The Master Budget	2	541	E9-20
	The Master Budget	2	541	E9-21
	The Master Budget	2	541	E9-22
	The Master Budget	2	542	E9-23
	The Master Budget	2	542	E9-24
	The Master Budget	3	543	E9-27
	The Master Budget	3	544	E9-28
	The Master Budget	3	544	E9-29
	The Master Budget	2,3	545	E9-30
	The Master Budget	3	545	E9-33
	The Master Budget	4	546	E9-34
Ch. 10	Performance Evaluation	1	614	E10-16
	Performance Evaluation	2	615	E10-17
	Performance Evaluation	2	615	E10-18
	Performance Evaluation	3	616	E10-19
	Performance Evaluation	3	616	E10-20
	Performance Evaluation	3	616	E10-21
	Performance Evaluation	3	616-7	E10-22
	Performance Evaluation	4	617	E10-23
	Performance Evaluation	5	617	E10-24
	Performance Evaluation	5	618	E10-25
	Performance Evaluation	5	619	E10-26
	Performance Evaluation	6	619	E10-27
Ch. 11	Standard Costs and Variances	1	677	E11-17
	Standard Costs and Variances	2	678	E11-18
	Standard Costs and Variances	2	678	E11-19
	Standard Costs and Variances	3	678	E11-20
	Standard Costs and Variances	2&3	678	E11-21
	Standard Costs and Variances	5&6	680-1	E11-26
	Standard Costs and Variances	2	681	E11-27
	Standard Costs and Variances	3	681	E11-28
	Standard Costs and Variances	5&6	682	E11-29
	Standard Costs and Variances	7	682	E11-31
	Standard Costs and Variances	3	691-2	P11-56

Ch. 12	Capital Investment Decisions & Time Value of Money	2	750	E12-18
	Capital Investment Decisions & Time Value of Money	2	750	E12-19
	Capital Investment Decisions & Time Value of Money	2	750	E12-20
	Capital Investment Decisions & Time Value of Money	2	750	E12-21
	Capital Investment Decisions & Time Value of Money	3	750	E12-22
	Capital Investment Decisions & Time Value of Money	1,3	750	E12-23
	Capital Investment Decisions & Time Value of Money	3	751	E12-24
	Capital Investment Decisions & Time Value of Money	3	751	E12-25
	Capital Investment Decisions & Time Value of Money	3	751	E12-26
	Capital Investment Decisions & Time Value of Money	4	751	E12-27
	Capital Investment Decisions & Time Value of Money	4	752	E12-29
	Capital Investment Decisions & Time Value of Money	4	752	E12-31
	Capital Investment Decisions & Time Value of Money	2	753	E12-32
	Capital Investment Decisions & Time Value of Money	4	753	E12-34

Class Discussion Problems	Exercise	Page	Lo
value chain classifications	E2-19	84	2,3
mfg DM, DL, MOH(IM+IL+Othr)	E2-30	88	2
Current Assets on B/S	E2-33	89	3,4
CofGS schd => Income Stmtnt	E2-34	90	5
DM Used schd => CofGMfg schd	E2-37	90	5
DM Used sch => CofGMfg schd => CofGS schd	E2-38	91	5
Income Stmtnt w/ CofGS	E2-39	91	5
inventory flow	E2-41	92	7
relevant vs irrelevant costs	E2-44	93	5
total and average cost			
predetermine OH rate => MOH allocation => Total cost	E3-32	159	3,4
predetermine OH rate => MOH allocation => Total cost	E3-34	160	3,4
predetermine OH rate => MOH allocation => Total cost => cost+ pricing	E3-36	161	2,3,4
MOH allocation => Total cost => Gross Profit	E3-37	161	3,4
predetermined OH rate => MOH allocation/Total cost => pricing	E3-38	162	3,5
predetermined OH rate => MOH allocated vs actual => over/under allocation	E3-44	164	3,5
ServiceComp DL rate, Indirect alloc rate, total cost => pricing	E3-45	165	3,4,7
	E3-47	166	2,3,4
Plantwide vs Departmental MOH alloc	E4-21	225	2
ABC MOH alloc process	E4-22	226	2
Plantwide vs ABC MOH alloc	E4-29	230	2
ServiceComp single OH alloc vs ABC OH alloc	E4-30	230	2
Plantwide vs ABC MOH alloc + Total MOH=sum of ABC pieces	E4-31	231	2
Gross Profit ramifications of ABC vs Plantwide alloc + total cost	E4-34	234	2
Plantwide vs ABC alloc + total cost + avg cost & pricing	E4-35	234	2,3
Gross Profit ramifications of ABC vs Plantwide alloc + total cost	E4-39	236	1
	E4-40	237	2
Fixed & Var costs vs avg cost	E6-31	358	4
CM Income stmnt vs GAAP income stmnt	E6-36	360	6
high-low estimation method + Fixed & Var Costs	E6-39	361	6
Fixed & Var costs vs avg cost	E6-41	362	6
high-low estimation method + Fixed & Var Costs	E6-53	366	2
high-low estimation method + Fixed & Var Costs	E6-55	367	6

CM Income stmt + algebra + simple math reasoning	E6-57	368	6
CM Income stmt vs GAAP income stmt + chng inventory + forecast results	P6-61	371	6
CM Income stmt vs GAAP income stmt + chng inventory + forecast results	P6-64	372	1,2,3,4,5
CM ratio & CM stmt & breakeven \$\$	E7-39	428	1,2
CM ratio & CM stmt	E7-40	428	1,2
Unit CM & CM ratio & breakeven \$\$ + units & target profit	E7-41	428	3
sensitivity to changes	E7-42	428	1,2
breakeven & target profit	E7-47	430	2,3
sensitivity to changes	E7-54	431	5
breakeven & target profit	E7-55	431	5
sensitivity to changes	E7-58	433	1,2,3,4,5
breakeven & target profit	P7-64	436	1,2
sensitivity to changes			
multi-prod breakeven & target profit			
multi-prod breakeven & target profit			
multi-prod breakeven & target profit			
safety margin & operating leverage			
operating leverage			
comprehensive CVP			
comprehensive CVP			
relevant vs irrelevant costs	E8-30	487	2
special orders	E8-32	488	2
special orders	E8-33	489	3
pricing decision	E8-34	489	4
product line discontinuance	E8-35	490	4
product line discontinuance	E8-36	490	5
constraints & product mix	E8-37	490	5
constraints & product mix	E8-39	491	6
make or buy	E8-40	492	6
make or buy	E8-41	492	7
outsource pricing			
sell as-is or process further			
sales budget retail	E9-36	547	2
production budget	E9-40	549	2

DM budget	E9-41	549	2
DM budget & production budget	E9-42	550	2
DL budget	E9-43	550	2
MOH budget	E9-46	551	3
Operating expenses budget & Income statement	E9-47	551	3
cash collections budget	E9-48	552	3
cash payments budget	P9-54	555	2,3
cash combined budget			
sales & cash collections budgets			
cash combined budget			
Cost of Goods Sold, Inventory, & Purchases budget			
responsibility center types	E10-31	622	2
performance report	E10-32	622	3
segment margin performance report	E10-33	623	3
ROI, SM, CT, expanded ROI, residual income(RI)	E10-35	623	3
ROI vs RI , fill in the blank	E10-36	624	4
SM, CT, ROI and RI	E10-39	625	5
ROI vs RI compute and analysis	P10-43	628	2
Transfer pricing	P10-44	628	3
flexible budget performance report	P10-48	632	2
flexible budget performance report fill in blanks & analysis			
flexible budget performance report fill in blanks & analysis			
balanced scorecard			
Standard cost per unit	E11-33	682	1
DM variances	E11-34	683	2
DM variances, fill in blanks	E11-35	683	2
DL variances	E11-36	683	3
DM and DL variances	E11-37	683	2,3
Overhead variances	E11-43	686	2
DM variances	E11-44	686	2
DL variances	E11-45	687	5,6
Overhead variances	P11-48	687	1,2,3,4
standard cost income statement	P11-51	689	3
DL variances			

payback period w/ equal cash flows	E12-36	754	2
payback period w/ un-equal cash flows	E12-37	754	2
ARR w/ un-equal cash flows	E12-39	754	2
ARR comparison	E12-45	756	4
retirement savings plan comparison	E12-47	756	4
payback and NPV	E12-49	756	4
fund future cash flows	E12-50	757	2
cash flow comparisons	E12-51	757	2
time value of money scenarios	P12-59	760	3
NPV w/ equal cash flows (capital decision)			
NPV w/ un-equal cash flows (capital decision)			
capital rationing decision			
payback and ARR w/ residual value			
NPV without residual value			

Homework

value chain classifications

value chain classifications + inv w frt in

mfg DM,DL,MOH(IM+IL+Othr), prime, conversion, inventoriable

Bal Sheet

CofGmfg => CofGS

Income Statement w/ CofGS

missing data using DM Used, CofGmfg, CofGS scheds

Total & Avg cost w/ fixed & variable \$\$

CofGmfg => CofGS, Income Statement

predetermine OH rate => MOH allocation => Total cost

predetermine OH rate => MOH allocation => Total cost => cost+ pricing

MOH allocation => Total cost => Gross Profit

pricing w/ different allocation bases

predetermined OH rate => MOH allocated vs actual => over/under allocation

predetermined OH rate => MOH allocated vs actual => over/under allocation

ServiceComp DL rate, Indirect alloc rate, total cost => pricing

complete job cost record

ABC merchandiser

ABC MOH alloc & total cost

ABC MOH alloc

ABC MOH alloc vs Plantwide

ABC OH alloc & billing service

ABC MOH alloc vs Plantwide

Gross Profit ABC vs Plantwide

Dept MOH alloc vs Plantwide

Full Cost per unit & pricing

high-low estimation method + Fixed & Var Costs

CM Income stmt + algebra + simple math reasoning

CM Income stmt vs GAAP income stmt

CM Income stmt vs GAAP income stmt

high-low estimation method + Fixed & Var Costs

CM Income stmt + algebra + simple math reasoning

CM Income stmt vs GAAP income stmt + chng inventory + forecast results

CM Income stmt vs GAAP income stmt

graph fixed & var, hi-lo method, regression

CVP missing data

breakeven & target profit

target profit

breakeven & target profit

breakeven and missing data

operating leverage and mixed costs

lease A vs lease B

comprehensive CVP

CVP missing data

(E8-17) special orders

special orders

pricing decision

product line discontinuance

product line discontinuance

constraints & product mix

constraints & product mix

make or buy

outsourcing price

sell as-is or process further

sales budget - retail

Production & DM budgets

DL budget
MOH budget
Operating exp budget & I/S
cash collections budget
cash payments budget
cash combined budget
comprehensive budget

segment margin performance report
expanded ROI
ROI vs RI
ROI vs RI
transfer pricing
performance report
performance report & analysis
ROI vs RI
flexible budget vs CVP graph

standard cost per unit
DM variances
DM variances
DL variances
DM variances
DM variances
DL variances
Overhead variances
DL and DM variances
DL variances

payback period w/ equal cash flows

payback period w/ un-equal cash flows

ARR comparisons

NPV equal cash flows

NPV un-equal cash flows

capital rationing decision

payback and ARR w/ residual value

payback and ARR w/o residual value

retirement planning