

Course ACCT 2025/51

Term Fall Semester 2008

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Catalog Description

Prerequisites A willingness to learn and think.

Learning Outcomes

- To establish a firm and common sense understanding of Management Accounting techniques in support of Decision-Making in Business and Management.

Textbook and other Materials Cost Accounting – Horngren, Datar, Foster – Pearson Prentice Hall, 12 Edition

Grading	Class Participation	30%
	Mid Term Exam	30%
	Final Exam	40%

University Policies

Cheating

Any student found cheating on any part of the course work (homework assignment, term paper, quiz, exam, etc.) will automatically be given an “F” for the course. Any student found to be helping another student to cheat will likewise be given an “F” for the course. In each case, the student will also be put on disciplinary probation for the remainder of her or his stay at Webster. If the student is found to have engaged in cheating a second time, s/he will be automatically expelled from the University.

Attendance

Class attendance is obligatory. Instructors will take attendance at each class session and reduce a student’s course grade by half a letter grade for each full weekend of class missed. Any student who misses three or more full weekends of class will automatically be given an “F” for the course.

Schedule

Week 1	General Review of Accounting. Chapter 1 & 2 Introduction to Cost Concepts & Behavior Ethics
Week 2	Cost Concepts & Behavior - continued Ethics
Week 3	Cost Volume Profit Relationships - Chapter 3
Week 4	Cost Volume Profit Relationships - continued
Week 5	Activity Based Costing – Chapter 5
Week 6	Budgeting – Chapter 6,7,8
Week 7	Budgeting - continued
Week 8	Mid Term Exam
Week 9	Absorption v Variable Costing Systems Chapter 9
Week 10	Cost Behavior Again! – Chapter 10 Relevant Costs – Chapter 11
Week 11	Relevant Costs – continued Pricing – Chapter 12
Week 12	Customer Profitability & Sales Variance Analysis – Chapter 14
Week 13	Theory of Constraints – Chapter 19
Week 14	Capital Budget Decisions – Chapter 21
Week 15	Final Exam