

**Introduction to Managerial Accounting
Accounting 105 – ONLINE
Course Syllabus**

ACC Course Prefix	105 Course Number	Introduction to Managerial Accounting Course Title	4 Credit Hours
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INSTRUCTOR: David K. Packard, CPA, CMA, MBA
EMAIL: dpackard@elgin.edu
OFFICE: F207.04

COURSE DESCRIPTION

Presents accounting as a system of producing information for internal management use in a business. Emphasis is on the identification, accumulation, and interpretation of information for planning, controlling, and evaluating the performance of the separate components of a business. Topics include: theory and application of product costing, operational control, cost allocation, performance evaluation for manufacturing and service organizations, standard costing, job order and process costing, budgeting, JIT inventory control, decentralized operations, differential analysis and capital investment analysis. In addition to the subjects covered in the text book, the class will discuss ethical behavior in business and professionalism in the business environment. **ACC105 is a rigorous, 4 semester hour course, for serious business students; students should only take ACC105 if they have the time & the dedication to study accounting 12-16 hours per week outside of class**

GENERAL OBJECTIVES

The ultimate objective is to provide the student with the tools necessary to understand, review, interpret, and implement the basic provisions of managerial accounting. A general understanding of the topics listed in the course description would constitute a minimum requirement. It is expected that this course would provide a framework for the student to move to more advanced courses in the area of managerial and cost accounting.

TEXTBOOK

Contact the ECC Bookstore: eccbookstore@elgin.edu; 847-214-7395

ASSIGNMENTS:

- Read each chapter.
- For each chapter, complete the Learn Smart exercise on the online Connect system.
- Complete the online homework assignment for each chapter (25 points).
- Complete the online quiz (50 points).
- Complete the 150 point examination in the Connect system.

METHODS OF EVALUATION

The student's grade will primarily be based on chapter homework, chapter quizzes and unit tests; a small amount of points will be awarded for professionalism and online participation.