



Credit Hours: 3

Contact Hours: This is a 3-credit course, offered in accelerated format. This means that 16 weeks of material is covered in 8 weeks. The exact number of hours per week that you can expect to spend on each course will vary based upon the weekly coursework, as well as your study style and preferences. You should plan to spend 14-20 hours per week in each course reading material, interacting on the discussion boards, writing papers, completing projects, and doing research.

COURSE DESCRIPTION AND OUTCOMES

Course Description:

This course expands upon the financial accounting topics presented in ACT300 Principles of Accounting I. Using automation, students will take a systematic approach in analyzing financial and nonfinancial data to assist managers and other users of accounting information in the decision-making process of an organization. Concepts presented include managerial accounting concepts of cost flows through a business, cost accounting systems, cost-volume-profit analysis (CVP), product costing, capital budgeting, operational budgets, variance analysis, performance measurement, balanced scorecard, content and preparation of the statement of cash flows, and financial statement analysis.

Course Overview:

In this course, you will deepen your understanding of accounting principles by applying the managerial accounting concepts of product costing using job costing, process costing, and activity-based costing. The course will also explore the topics of cost-volume-profit analysis, operational budgeting, variance analysis, capital budgeting, and business decisions impacted by managerial accounting, examining the content and preparation of cash flow statements, and performing financial analysis of a company.

Course Learning Outcomes:

1. Explain basic managerial accounting and cost concepts.
2. Contrast job order costing, process costing, and activity based costing accounting systems.
3. Examine how organizations perform cost-volume-profit (CVP) analysis to maximize profits and mitigate risks.
4. Prepare a master budget for planning future business activities.
5. Assess how flexible budgets, standard costing, and variance analysis improve management performance using automation.
6. Examine operating performance measures and the balanced scorecard.

7. Evaluate capital budgeting decisions including short-term business decisions.
8. Prepare the statement of cash flows to evaluate the effectiveness of cash management in an organization using business intelligence (BI).
9. Analyze financial statements to determine the financial health of an organization.

PARTICIPATION & ATTENDANCE

Prompt and consistent attendance in your online course is essential for your success at CSU-Global Campus. Failure to verify your attendance within the first 7 days of this course may result in your withdrawal. If for some reason you would like to drop a course, please contact your advisor.

Online classes have deadlines, assignments, and participation requirements just like on-campus classes. Budget your time carefully and keep an open line of communication with your instructor. If you are having technical problems, problems with your assignments, or other problems that are impeding your progress, let your instructor know as soon as possible.

COURSE MATERIALS

Textbook Information is located in the CSU-Global Booklist on the Student Portal.

COURSE SCHEDULE

Due Dates

The Academic Week at CSU-Global begins on Monday and ends the following Sunday.

- **Discussion Boards:** The original post must be completed by Thursday at 11:59 p.m. MT and peer responses posted by Sunday 11:59 p.m. MT. Late posts may not be awarded points.
- **Opening Exercises:** Take the Opening Exercise before reading each week's content to see which areas you will need to focus on. You may take these exercises as many times as you need. The Opening Exercises will not affect your final grade.
- **Mastery Exercises:** Students may access and retake Mastery Exercises through the last day of class until they achieve the scores they desire.
- **Critical Thinking:** Assignments are due Sunday at 11:59 p.m. MT.
- **Live Classroom:** Although participation is not required, Live Classroom sessions are held during Weeks 3 and 6. There are two total sessions.

WEEKLY READING AND ASSIGNMENT DETAILS

MODULE 1

Readings

- Chapter 1 in *Introduction to Managerial Accounting*
- Armitage, H. M., Webb, A., & Glynn, J. (2016). The use of management accounting techniques by small and medium-sized enterprises: A field study of Canadian and Australian practice. *Accounting Perspectives*, 15(1), 31-69. doi:10.1111/1911-3838.12089

- Dearman, D., Lechner, T. A., & Shanklin, S. B. (2018). Demand for management accounting information in small businesses: Judgment performance in business planning. *International Journal of the Academic Business World*, 12(1), 93-102.
- Lawson, R. (2018). Management accounting competencies: Fit for the purpose in the digital age? Retrieved from <https://www.imanet.org/insights-and-trends/the-future-of-management-accounting/management-accounting-competencies---fit-for-purpose-in-a-digital-age?ssopc=1>

Opening Exercise (0 points)

Discussion (25 points)

Critical Thinking (60 points)

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice in the title of your submission.

Option #1: Managerial Accounting at Kye Corporation

Using the information below from Kye Corporation, please complete the following:

1. Prepare the company's 2019 schedule of cost of goods manufactured.
2. Prepare the company's 2019 multiple-step income statement, with expenses categorized into a) cost of goods sold, (b) selling expenses and (c) general and administrative expenses.
3. You are the management accountant of Kye Corp. Compose a one-page memo for the board meeting to analyze the results for both #1 and #2.

Advertising Expense	\$45,000	Direct Labor	\$750,000
Depreciation—Office Equipment	\$10,200	Income Taxes Expense	\$300,000
Depreciation—Selling Equipment	\$13,000	Indirect Labor	\$65,000
Depreciation—Factory Equipment	\$39,000	Miscellaneous Production Costs	\$135,000
Factory Supervision	\$115,000	Office Salaries Expense	\$67,000
Factory Supplies Used	\$95,000	Raw Materials Purchases	\$1,000,000
Factory Utilities	\$43,000	Rent Expense—Office Space	\$31,000
Inventories		Rent Expense—Selling Space	\$26,000
Raw Materials, December 31, 2018	\$175,000	Rent Expense—Factory Building	\$87,000
Raw Materials, December 31, 2019	\$190,000	Maintenance Expense—Factory Equipment	\$40,000
Work In Progress, December 31, 2018	\$25,000	Sales	\$5,100,000
Work In Progress, December 31, 2019	\$30,000	Sales Salaries Expense	\$450,000
Finished Goods, December 31, 2018	\$180,000		
Finished Goods, December 31, 2019	\$145,000		

Please complete Items 1 and 2 in an Excel spreadsheet using the answer template linked here. Be sure to select the correct option using the appropriate tab at the base of the spreadsheet. Complete Item 3 in a Word document using APA format. You must follow APA guidelines with respect to use of subheadings, have one-inch margins, and be double spaced. Format your paper according to the CSU-Global Guide to Writing & APA.

References must include the textbook plus two additional credible academic references. All sources used, including your textbook, must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines. The CSU Global library is a good place to find references.

Option #2: Managerial Accounting at Bella Corporation

Using the information below from Bella Corporation, please complete the following:

1. Prepare the company’s 2019 schedule of cost of goods manufactured.
2. Prepare the company’s 2019 multiple-step income statement, with expenses categorized into a) cost of goods sold, (b) selling expenses and (c) general and administrative expenses.
3. You are the management accountant of Bella Corp. Compose a memo for the board meeting to discuss both #1 and #2.

Advertising Expense	\$35,000	Direct Labor	\$650,000
Depreciation—Office Equipment	\$9,100	Income Taxes Expense	\$280,000
Depreciation—Selling Equipment	\$10,500	Indirect Labor	\$62,000
Depreciation—Factory Equipment	\$37,000	Miscellaneous Production Costs	\$130,000
Factory Supervision	\$105,000	Office Salaries Expense	\$65,000
Factory Supplies Used	\$89,000	Raw Materials Purchases	\$975,000
Factory Utilities	\$42,000	Rent Expense—Office Space	\$28,000
Inventories		Rent Expense—Selling Space	\$29,000
Raw Materials, December 31, 2018	\$165,000	Rent Expense—Factory Building	\$84,000
Raw Materials, December 31, 2019	\$185,000	Maintenance Expense—Factory Equipment	\$38,000
Work In Progress, December 31, 2018	\$20,000	Sales	\$4,600,000
Work In Progress, December 31, 2019	\$27,000	Sales Salaries Expense	\$410,000
Finished Goods, December 31, 2018	\$170,000		
Finished Goods, December 31, 2019	\$140,000		

Please complete Items 1 and 2 in an Excel spreadsheet using the answer template linked here. Be sure to select the correct option using the appropriate tab at the base of the spreadsheet. Complete Item 3 in a Word document using APA format. You must follow APA guidelines with respect to use of subheadings, have one-inch margins, and be double spaced. Format your paper according to the CSU-Global Guide to Writing & APA.

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Mastery Exercise (10 points)

MODULE 2

Readings

- Chapters 2-5 in *Introduction to Managerial Accounting*

- Cokins, G., Holst, R. (2014). Implementing activity-based costing. Retrieved from <https://www.imanet.org/insights-and-trends/strategic-cost-management/implementing-activity-based-costing?ssopc=1>
- Greenberg, R. K., & Schneider, A. (2010). Job order costing: A simulation and vehicle for conceptual discussion. *Academy of Educational Leadership Journal*, 14(3), 39-57.
- Krumwiede, K. R., & Walden, W. D. (2013, August). Dream chocolate company: Choosing a costing system. *Issues in Accounting Education*, 28(3): 637-652.
- Welander, P. (2013). Basic process accounting for process manufacturing. *Control Engineering*, 60(7); 58.

Opening Exercise (0 points)

Discussion (25 points)

Critical Thinking (60 points)

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice in the title of your submission.

Option #1: Management Accounting at Pocalla Inc.

Pocalla Inc.'s April 30 inventory of raw materials is \$103,000. Raw materials purchases in May are \$550,000, and factory payroll cost in May is \$392,000. Overhead costs incurred in May are indirect materials, \$60,000; indirect labor, \$35,000; factory rent, \$30,000; factory utilities, \$26,000; and factory equipment depreciation, \$55,000. The predetermined overhead rate is 60% of direct labor cost. Job 401 is sold for \$650,000 cash in May. Costs of the three jobs worked on in May are as follows.

	Job 401	Job 402	Job 403
Balances On April 30			
Direct Materials	\$53,000	\$42,000	
Applied Overhead	\$25,000	\$17,000	
Cost During May	\$13,000	\$9,600	
Direct Materials	\$145,000	\$205,000	\$110,000
Direct Labor	\$105,000	\$152,000	\$106,000
Applied Overhead	?	?	?
Status On May 31	Finished - Sold	Finished - Unsold	In Process

1. Determine the total of each production cost incurred for May (direct labor, direct materials, and applied overhead), and the total cost assigned to each job (including the balances from April 30).
2. Prepare the journal entries for the following:
 - a) Materials purchases (on credit).
 - b) Direct materials used in production.
 - c) Direct labor paid and assigned to Work in Process Inventory.
 - d) Indirect labor paid and assigned to Factory Overhead.
 - e) Overhead costs applied to Work in Process Inventory.
 - f) Actual overhead costs incurred, including indirect materials. (Factory rent and utilities are paid in cash.)
 - g) Transfer of Jobs 401 and 402 to Finished Goods Inventory.
 - h) Cost of goods sold for Job 401.
 - i) Revenue from the sale of Job 401.
 - j) Assignment of any underapplied or overapplied overhead to the Cost of Goods Sold account. (The amount is not material.)

3. Prepare a schedule of cost of goods manufactured.
4. You are the management accountant of Pocalla Inc. Compose a memo for the board meeting to discuss both #1 and #2.

Please complete Items 1, 2, and 3 in an Excel spreadsheet using the answer template linked here. Be sure to select the correct option using the appropriate tab at the base of the spreadsheet. Complete Item 4 in a Word document. You must follow APA guidelines with respect to use of subheadings, have one-inch margins, and be double spaced. Format your paper according to the CSU-Global Guide to Writing & APA.

References must include the textbook plus two additional credible academic references. All sources used, including your textbook, must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines. The CSU Global library is a good place to find references.

Option #2: Management Accounting at Furman Inc.

Furman Inc.'s April 30 inventory of raw materials is \$175,000. Raw materials purchases in May are \$650,000, and factory payroll cost in May is \$295,000. Overhead costs incurred in May are indirect materials, \$80,000; indirect labor, \$55,000; factory rent, \$15,000; factory utilities, \$18,000; and factory equipment depreciation, \$25,000. The predetermined overhead rate is 120% of direct labor cost. Job 401 is sold for \$750,000 cash in May. Costs of the three jobs worked on in May are as follows:

	Job 401	Job 402	Job 403
Balances On April 30			
Direct Materials	\$63,000	\$42,000	
Applied Overhead	\$30,000	\$19,000	
Cost During May	\$18,000	\$8,000	
Direct Materials	\$125,000	\$210,000	\$120,000
Direct Labor	\$110,000	\$165,000	\$105,000
Applied Overhead	?	?	?
Status On May 31	Finished - Sold	Finished - Unsold	In Process

1. Determine the total of each production cost incurred for May (direct labor, direct materials, and applied overhead), and the total cost assigned to each job (including the balances from April 30).
2. Please prepare journal entries for the following transactions:
 - a) Materials purchases (on credit).
 - b) Direct materials used in production.
 - c) Direct labor paid and assigned to Work in Process Inventory.
 - d) Indirect labor paid and assigned to Factory Overhead.
 - e) Overhead costs applied to Work in Process Inventory.
 - f) Actual overhead costs incurred, including indirect materials. (Factory rent and utilities are paid in cash.)
 - g) Transfer of Jobs 401 and 402 to Finished Goods Inventory.
 - h) Cost of goods sold for Job 401.
 - i) Revenue from the sale of Job 401.
 - j) Assignment of any underapplied or overapplied overhead to the Cost of Goods Sold account. (The amount is not material.)
3. Prepare a schedule of cost of goods manufactured.
4. You are the management accountant of Furman Inc. Compose a memo for the board meeting to discuss both #1 and #2

Your paper must be 2-3 pages in length, excluding title page and reference page, and must follow APA guidelines with respect to use of subheadings, have one-inch margins, and be double spaced. Format your paper according to the CSU-Global Guide to Writing & APA.

References must include the textbook plus two additional credible academic references. All sources used, including your textbook, must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines. The CSU Global library is a good place to find references.

Mastery Exercise (10 points)

MODULE 3

Readings

- Chapter 6 in *Introduction to Managerial Accounting*
- Cafferky, M. E. (2017). Estimating retail breakeven using markup pricing winter 2017. Retrieved from <https://www.imanet.org/search/?keyword=fixed+cost#it=all&pg=4>
- Machuga, S., & Smith, C. (2013). A case method approach of teaching how cost-volume-profit analysis is connected to the flexible budgeting process and variance analysis. *Journal of Accounting & Finance (2158-3625)*, 13(6), 178-192.
- Said, H. A. (2016). Using different probability distributions for managerial accounting technique: The cost-volume-profit analysis. *Journal of Business & Accounting*, 9(1), 3-24.
- Samuels, J. A., & Sawers, K. M. (2016). Arizona Microbrewery, Inc.: An instructional case on management decision making. *Issues in Accounting Education*, 31(4), 409-415. doi:10.2308/iace-51189

Opening Exercise (0 points)

Discussion (25 points)

Live Classroom (0 points)

Mastery Exercise (10 points)

Critical Thinking (60 points)

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice in the title of your submission.

Option #1: Analyzing Cost Behavior

Blue Company sold 30,000 units of its only product and incurred a \$85,000 loss (ignoring taxes) for the current year as shown here. During a planning session for year 2020's activities, the production manager notes that variable costs can be reduced 25% by installing a machine that automates several operations. To obtain these savings, the company must increase its annual fixed costs by \$175,000. The maximum output capacity of the company is 55,000 units per year.

Blue Company
Contribution Margin Income Statement
For Year Ending December 31, 2019

Sales	\$900,000
Variable	\$680,000
Contribution Margin	\$220,000

Fixed Cost	\$305,000
Net Loss	\$(85,000)

1. Compute the break-even point in dollar sales for year 2019. (Round your answers to 2 decimal places.)
2. Compute the predicted break-even point in dollar sales for year 2020 assuming the machine is installed and there is no change in the unit selling price. (Round your answers to 2 decimal places.)
3. You are the management accountant for the organization and must present your analysis of the calculations above to upper management in a PowerPoint presentation.

Complete Items 1 and 2 above in an Excel spreadsheet using the answer template linked here. Be sure to select the correct option using the appropriate tab at the base of the spreadsheet. Make sure that you show your work (i.e., calculations).

Complete Item 3 by creating a PowerPoint presentation. Your presentation must be 8-10 slides in length, excluding title slide and reference slide, and must follow APA guidelines with respect to all formatting of text, as well as included speaker notes.

Refer to the CSU-Global Guide to Writing & APA document. References must include the textbook plus two additional credible academic references. All sources used, including your textbook, must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines. The CSU Global library is a good place to find references.

Option #2: Cost Volume Profit Analysis

Yellow Company sold 45,000 units of its only product and incurred a \$105,000 loss (ignoring taxes) for the current year as shown here. During a planning session for year 2020's activities, the production manager notes that variable costs can be reduced 50% by installing a machine that automates several operations. To obtain these savings, the company must increase its annual fixed costs by \$100,000. The maximum output capacity of the company is 75,000 units per year.

Yellow Company
Contribution Margin Income Statement
For Year Ending December 31, 2019

Sales	\$1,050,000
Variable	\$805,000
Contribution Margin	\$245,000
Fixed Cost	\$350,000
Net Loss	\$(105,000)

1. Compute the break-even point in dollar sales for year 2019. (Round your answers to 2 decimal places.)
2. Compute the predicted break-even point in dollar sales for year 2020 assuming the machine is installed and there is no change in the unit selling price. (Round your answers to 2 decimal places.)
3. You are the management accountant for Yellow Company. You are required to present your analysis of the calculations above to upper management in a PowerPoint presentation.

Complete Items 1 and 2 above in an Excel spreadsheet using the answer template linked here. Be sure to select the correct option using the appropriate tab at the base of the spreadsheet. Make sure to show your work (i.e., calculations).

Complete Item 3 by creating a PowerPoint presentation. Your presentation must be 8-10 slides in length, excluding title slide and reference slide, and must follow APA guidelines with respect to all formatting of text, as well as included speaker notes.

Refer to the CSU-Global Guide to Writing & APA document. References must include the textbook plus two additional credible academic references. All sources used, including your textbook, must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines. The CSU Global library is a good place to find references.

MODULE 4

Readings

- Chapter 8 in *Introduction to Managerial Accounting*
- Barsky, N. P., & Morris J. T. (2016). Corporate budgeting: Perceptions of a next generation of corporate leaders. Retrieved from <https://www.imanet.org/-/media/0943b8bd76c54b018454aa765ebe2fcb.ashx>
- Palmer, J. C. (2014). Budgeting approaches in community colleges. *New Directions for Community Colleges, (168)*, 29-40. doi:10.1002/cc.20118
- Remizova, T. S., & Platonova, N. A. (2015). Definition of the contour of automation of budgeting system. *Financial Analytics (10)*, 60-66.

Opening Exercise (0 points)

Discussion (25 points)

Mastery Exercise (10 points)

Critical Thinking (60 points)

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice in the title of your submission.

Option #1: Cash Budget I

You have been assigned to prepare the cash budget, which is one portion of the master budget for Marble Company.

According to a credit agreement with the company's bank, Marble Company promises to have a minimum cash balance of \$50,000 at each month's end. In return, the bank has agreed that the company can borrow up to \$150,000 at a monthly interest rate of 1%, paid on the last day of each month. The interest is computed based on the beginning balance of the loan for the month. The company repays loan principal with any cash in excess of \$50,000 on the last day of each month. The company has a cash balance of \$50,000 and a loan balance of \$100,000 at January 1.

Marble Co. budgeted the following cash receipts (excluding cash receipts from loans received) and cash

payments (excluding cash payments for loan principal and interest payments) for the first three months of next year.

	Cash Receipts	Cash Payments
January	\$550,000	\$430,000
February	\$425,000	\$325,000
March	\$475,000	\$550,000

1. Prepare monthly cash budgets for January, February, and March. (Negative balances and Loan repayment amounts, if any, should be indicated in parentheses “()”.)
2. If the cash receipts and cash payments changed to the values shown in the table below, how would the budget change?

	Cash Receipts	Cash Payments
January	\$350,000	\$430,000
February	\$400,000	\$325,000
March	\$575,000	\$400,000

3. Write a business letter to the CEO analyzing the cash budgets of this company and state your recommendations based on the initial cash receipts and cash payments and on the cash receipts and cash payments changes.

Please complete your budgets in an Excel spreadsheet using the answer template linked here. Be sure to select the correct option using the appropriate tab at the base of the spreadsheet. Complete your business letter in a Word document. You must follow APA guidelines including title page and reference page and must follow APA guidelines with respect to use of subheadings, have one-inch margins, and be double-spaced. Format your paper according to the CSU-Global Guide to Writing & APA.

References must include the textbook plus two additional credible academic references. All sources used, including your textbook, must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines. The CSU Global library is a good place to find references.

Option #2: Sales and Production Budget II

You have been assigned to prepare the cash budget, which is one portion of the master budget for Marble Company.

According to a credit agreement with the company's bank, Marble Company promises to have a minimum cash balance of \$65,000 at each month-end. In return, the bank has agreed that the company can borrow up to \$175,000 at a monthly interest rate of 2%, paid on the last day of each month. The interest is computed based on the beginning balance of the loan for the month. The company repays loan principal with any cash in excess of \$40,000 on the last day of each month. The company has a cash balance of \$60,000 and a loan balance of \$125,000 at January 1.

Marble Co. budgeted the following cash receipts (excluding cash receipts from loans received) and cash payments (excluding cash payments for loan principal and interest payments) for the first three months of next year.

	Cash Receipts	Cash Payments
January	\$600,000	\$450,000
February	\$475,000	\$330,000
March	\$450,000	\$525,000

1. Prepare monthly cash budgets for January, February, and March. (Negative balances and Loan repayment amounts (if any) should be indicated in parentheses “()”.)
2. If the cash receipts and payments changed to the values shown in the table below, how would the budget change?

	Cash Receipts	Cash Payments
January	\$500,000	\$450,000
February	\$475,000	\$375,000
March	\$500,000	\$525,000

3. Write a business letter to the CEO analyzing the cash budgets of this company and state your recommendations based on the initial cash receipts and cash payments and on the cash receipts and cash payments changes.

Submit your budgets in an Excel spreadsheet using the answer template linked here. Be sure to select the correct option using the appropriate tab at the base of the spreadsheet. Complete your business letter in a Word document. You must follow APA guidelines including title page and reference page and must follow APA guidelines with respect to use of subheadings, have one-inch margins, and be double spaced. Format your paper according to the CSU-Global Guide to Writing & APA.

References must include the textbook plus two additional credible academic references. All sources used, including your textbook, must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines. The CSU-Global library is a good place to find references.

MODULE 5

Readings

- Chapter 9 in *Introduction to Managerial Accounting*
- Bartley, J., Buckless, F., Chen, Y. S., Showalter, D. S., & Zuckerman, G. (2015). Flexible budgeting applied to sustainability measurements. Retrieved from <https://www.imanet.org/insights-and-trends/external-reporting-and-disclosure-management/flexible-budgeting?ssopc=1>

- Pollard, W. B., (2014). An active learning approach to teaching variance analysis to accounting students. *e-Journal of Business Education and Scholarship of Teaching*, 8(2), 69-75.
- Vesty, G., & Brooks, A. (2017). St George Hospital: Flexible budgeting, volume variance, and balanced scorecard performance measurement. *Issues in Accounting Education*, 32(3), 103-116.

Opening Exercise (0 points)

Discussion (25 points)

Mastery Exercise (10 points)

Critical Thinking (65 points)

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice in the title of your submission.

Option #1: Caribbean Company

Caribbean Company's fixed budget (based on 12,500 units) for the first quarter of the calendar year 2019 reveals the following information shown below. Prepare a flexible budget that shows the variable cost per unit, fixed costs, three different variable costs, and three different budgets for sales volumes of 10,000, 12,500 and 15,000. Please analyze your findings in a letter to upper management.

	Fixed Budget	
Sales 12,500 Units		\$3,000,000
Cost Of Goods Sold		
Direct Materials	\$320,000	
Direct Labor	\$480,000	
Production Supplies	\$180,000	
Plant Manager Salary	\$60,000	<u>\$1,040,000</u>
Gross Profit		\$1,960,000
Selling Expenses		
Sales Commissions	\$150,000	
Packaging	\$160,000	
Advertising	<u>\$120,000</u>	\$430,000
Administrative Expenses		
Administrative Salaries	\$100,000	
Depreciation – Office Equipment	\$40,000	
Insurance	\$35,000	
Office Rent	<u>\$45,000</u>	<u>\$220,000</u>
Income From Operations		<u>\$1,310,000</u>

Please submit the assignment in an Excel spreadsheet using the answer template linked here. Be sure to select the correct option using the appropriate tab at the base of the spreadsheet. Complete the letter to management in a Word document. You must follow APA guidelines with respect to use of subheadings, have one-inch margins, and be double spaced. Format your paper according to the CSU-Global Guide to Writing & APA.

References must include the textbook plus two additional credible academic references. All sources used, including your textbook, must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines. The CSU Global library is a good place to find references.

Option #2: Smart Tech Company

Smart Tech Company's fixed budget (based on 7,500 units) for the first quarter of the calendar year 2019 reveals the following information shown below. Prepare a flexible budget that shows the variable cost per unit, fixed costs, and three different variable costs, and three different budgets for sales volumes of 5,000, 7,500 and 10,000. Please analyze your findings in a letter to upper management.

	Fixed Budget	
Sales 7,500 Units		\$2,500,000
Cost Of Goods Sold		
Direct Materials	\$150,000	
Direct Labor	\$250,000	
Production Supplies	\$125,000	
Plant Manager Salary	\$90,000	<u>\$615,000</u>
Gross Profit		\$1,885,000
Selling Expenses		
Sales Commissions	\$200,000	
Packaging	\$140,000	
Advertising	<u>\$80,000</u>	\$420,000
Administrative Expenses		
Administrative Salaries	\$150,000	
Depreciation – Office Equipment	\$80,000	
Insurance	\$45,000	
Office Rent	<u>\$75,000</u>	<u>\$350,000</u>
Income From Operations		<u>\$1,115,000</u>

Please submit the assignment in an Excel spreadsheet using the answer template linked here. Be sure to select the correct option using the appropriate tab at the base of the spreadsheet. Complete the letter to management in a Word document. You must follow APA guidelines with respect to use of subheadings, have one-inch margins, and be double spaced. Format your paper according to the CSU-Global Guide to Writing & APA.

References must include the textbook plus two additional credible academic references. All sources used, including your textbook, must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines. The CSU Global library is a good place to find references.

MODULE 6

Readings

- Chapters 10-12 in *Introduction to Managerial Accounting*
- Khalifeh, C. J., & Sivabalan, P. (2014). An experimental study on the effect of budget information on Balanced Scorecard preparer individual learning. *Australian Accounting Review*, 24(1), 39-52. doi:10.1111/auar.12017

- Poonam, & Kaur, H. (2018). Impact of capital budgeting techniques on hero Honda company - an empirical study. *International Journal of Research In Commerce & Management*, 9(1), 12-16.
- Waelter, A., Kaplan, B., Gibson, A., & Krumwiede, K. (2018). Stepping outside the box: Elevating the role of the controller. Retrieved from <https://www.imanet.org/insights-and-trends/business-leadership-and-ethics/stepping-outside-the-box-elevating-the-role-of-the-controller?ssopc=1>

Opening Exercise (0 points)

Discussion (25 points)

Live Classroom (0 points)

Mastery Exercise (10 points)

Critical Thinking (65 points)

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice in the title of your submission.

Option #1: New Customer Proposal I

Haley Company produces one product and has the capacity to make 150,000 units per month. The cost that is associated with producing 125,000 units is below.

Account	Per Unit	Cost at 125,000 units
Direct Materials	\$ 20.00	\$2,500,000.00
Direct Labor	\$ 30.00	\$3,750,000.00
Variable Manufacturing overhead	\$ 10.00	\$1,250,000.00
Fixed Manufacturing overhead	\$ 15.00	\$1,875,000.00
Variable selling and administrative expenses	\$ 12.00	\$1,500,000.00
Fixed selling and administrative expenses	\$ 14.00	\$1,750,000.00
Totals	\$ 101.00	\$12,625,000.00

The selling price per unit is \$150. The Haley company was contacted by a prospective customer that interested in purchasing 25,000 units for \$100. The management team is considering this offer and in the meeting about this new prospect you (the management accountant) stated that the fixed cost will remain the same, but the variable cost will increase along with \$10 shipping expense due to the customer international location. Management has asked you to determine if they should accept or reject the new customer's proposal and what nonmonetary factors should be considered.

Please submit the assignment in an Excel spreadsheet using the answer template linked here. Be sure to select the correct option using the appropriate tab at the base of the spreadsheet. Complete your response to upper management in a Word document. Your response should be at least one page in length. You must follow APA guidelines with respect to use of subheadings, have one-inch margins, and be double spaced. Format your paper according to the CSU-Global Guide to Writing & APA.

References must include the textbook plus two additional credible academic references. All sources used, including your textbook, must be referenced. Paraphrased and quoted material must have

accompanying citations and be cited per APA guidelines. The CSU Global library is a good place to find references.

Option #2: New Customer Proposal II

Davidson Company produces one product and has the capacity to make 50,000 units per month. The cost that is associated with producing 40,000 units is shown below.

Account	Per Unit	Cost at 40,000 units
Direct Materials	\$ 10.00	\$400,000.00
Direct Labor	\$ 15.00	\$600,000.00
Variable Manufacturing overhead	\$ 5.00	\$200,000.00
Fixed Manufacturing overhead	\$ 12.50	\$500,000.00
Variable selling and administrative expenses	\$ 3.00	\$120,000.00
Fixed selling and administrative expenses	\$ 8.00	\$320,000.00
Totals	\$ 53.50	\$2,140,000.00

The selling price per unit is \$80. The Davidson company was contacted by a perspective customer that is interested in purchasing 10,000 units for \$50. Management is considering this offer and in the meeting about this new prospect you (the management accountant) stated that the fixed cost will remain the same, but the variable cost will increase along with \$5 shipping expense due to the customer international location. Management has asked you to determine if they should accept or reject the new customer proposal and what nonmonetary factors should be considered.

Please submit the assignment in an Excel spreadsheet using the answer template linked here. Be sure to select the correct option using the appropriate tab at the base of the spreadsheet. Complete your response to upper management in a Word document. Your response should be at least one page in length. You must follow APA guidelines with respect to use of subheadings, have one-inch margins, and be double spaced. Format your paper according to the CSU-Global Guide to Writing & APA.

References must include the textbook plus two additional credible academic references. All sources used, including your textbook, must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines. The CSU Global library is a good place to find references.

MODULE 7

Readings

- Chapter 13 in *Introduction to Managerial Accounting*
- Haber, J., & Wallace, K. (2017). Preparing the statement of cash flows using the direct method: Illustrating a simpler approach. *CPA Journal*, 87(4), 52-55.

- Motlagh, A. J. (2013). Accounting: Cash flow statement. *Journal of Business and Management*, 7(4), 109-116. Retrieved from <http://www.iosrjournals.org/iosr-jbm/papers/Vol7-issue4/M074109116.pdf>

Opening Exercise (0 points)

Discussion (25 points)

Mastery Exercise (10 points)

MODULE 8

Readings

- Chapter 14 in *Introduction to Managerial Accounting*
- Mankin, J. A., & Jewell, J. J. (2014). A sorry state of affairs: The problems with financial ratio education. *Academy of Educational Leadership Journal*, 18(4), 195-219.
- Pazarskis, M., Drogalas, G., & Koutoupis, A. (2018). Mergers and accounting performance: Some evidence from Greece during the economic crisis. *Accounting & Management Information Systems / Contabilitate Si Informatica De Gestiuine*, 17(1), 31-45. doi:10.24818/jamis.2018.01002
- Zeli, A. (2014). The financial distress indicators trend in Italy: an analysis of medium-size enterprises. *Eurasian Economic Review*, 4(2), 199-221. doi:10.1007/s40822-014-0010-5

Opening Exercise (0 points)

Discussion (25 points)

Mastery Exercise (10 points)

Portfolio Project (350 points)

Choose one of the following two assignment options to complete this week. Do not do both assignments. Identify your assignment choice in the title of your submission.

Option #1

To complete your Portfolio Project for the course, begin by opening the Excel answer template linked here. Be sure to select the **Option 1** template for this assignment. Read the instructions found in the answer template with care and, using the information found in the answer template for **Option 1**, complete the assignment.

There are six cases to analyze. Each case, and the information needed to complete your analysis and calculations, are found under the following tabs in the template.

1. Activity-Based Costing
1. Process Costing
2. Master Budget
3. Capital Budgeting Decisions
4. Statement of Cash Flow
5. Financial Statement Analysis

Your work will all be done in the spreadsheets found under the labeled tabs in the template. Complete your work and submit the *entire completed spreadsheet* to be graded. Contact your instructor if you require any clarifications.

Where appropriate, for narrative content, you must follow APA guidelines with respect to use of subheadings, use of margins, and double spacing. Format your paper according to the CSU-Global Guide to Writing & APA.

Again, where appropriate for narrative content, references must include the textbook plus any applicable credible academic references. All sources used, including your textbook, must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines. The CSU Global library is a good place to find references.

Option #2

To complete your Portfolio Project for the course, begin by opening the Excel answer template linked here. Be sure to select the **Option 2** template for this assignment. Read the instructions found in the answer template with care and, using the information found in the answer template for **Option 2**, complete the assignment.

There are six cases to analyze. Each case, and the information needed to complete your analysis and calculations, are found under the following tabs in the template.

1. Activity-Based Costing
2. Process Costing
3. Master Budget
4. Capital Budgeting Decisions
5. Statement of Cash Flow
6. Financial Statement Analysis

Your work will all be done in the spreadsheets found under the labeled tabs in the template. Complete your work and submit the *entire completed spreadsheet* to be graded. Contact your instructor if you require any clarifications.

Where appropriate, for narrative content, you must follow APA guidelines with respect to use of subheadings, use of margins, and double spacing. Format your paper according to the CSU-Global Guide to Writing & APA.

Again, where appropriate for narrative content, references must include the textbook plus any applicable credible academic references. All sources used, including your textbook, must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines. The CSU Global library is a good place to find references.

Course Grading

20% Discussion Participation
0% Opening Exercises
0% Live Classroom
8% Mastery Exercises
37% Critical Thinking Assignments
35% Final Portfolio Project

Grading Scale	
A	95.0 – 100
A-	90.0 – 94.9
B+	86.7 – 89.9
B	83.3 – 86.6
B-	80.0 – 83.2
C+	75.0 – 79.9
C	70.0 – 74.9
D	60.0 – 69.9
F	59.9 or below

SAMPLE

IN-CLASSROOM POLICIES

For information on late work and incomplete grade policies, please refer to our [In-Classroom Student Policies and Guidelines](#) or the Academic Catalog for comprehensive documentation of CSU-Global institutional policies.

Academic Integrity

Students must assume responsibility for maintaining honesty in all work submitted for credit and in any other work designated by the instructor of the course. Academic dishonesty includes cheating, fabrication, facilitating academic dishonesty, plagiarism, reusing /repurposing your own work (see *CSU-Global Guide to Writing and APA Requirements* for percentage of repurposed work that can be used in an assignment), unauthorized possession of academic materials, and unauthorized collaboration. The CSU-Global Library provides information on how students can avoid plagiarism by understanding what it is and how to use the Library and Internet resources.

Citing Sources with APA Style

All students are expected to follow the *CSU-Global Guide to Writing and APA Requirements* when citing in APA (based on the APA Style Manual, 6th edition) for all assignments. For details on CSU-Global APA style, please review the APA resources within the CSU-Global Library under the “APA Guide & Resources” link. A link to this document should also be provided within most assignment descriptions in your course.

Disability Services Statement

CSU-Global is committed to providing reasonable accommodations for all persons with disabilities. Any student with a documented disability requesting academic accommodations should contact the Disability Resource Coordinator at 720-279-0650 and/or email ada@CSUGlobal.edu for additional information to coordinate reasonable accommodations for students with documented disabilities.

Netiquette

Respect the diversity of opinions among the instructor and classmates and engage with them in a courteous, respectful, and professional manner. All posts and classroom communication must be conducted in accordance with the student code of conduct. Think before you push the Send button. Did you say just what you meant? How will the person on the other end read the words?

Maintain an environment free of harassment, stalking, threats, abuse, insults, or humiliation toward the instructor and classmates. This includes, but is not limited to, demeaning written or oral comments of an ethnic, religious, age, disability, sexist (or sexual orientation), or racist nature; and the unwanted sexual advances or intimidations by email, or on discussion boards and other postings within or connected to the online classroom. If you have concerns about something that has been said, please let your instructor know.