INSTRUCTOR: Dennis Togo, Ph.D., MAcc.  
Office: ASM 2018  
Office Hours: MW 9:15 – 9:30, 10:45 – 11:45, 1:45 – 2:00, or by appointment  
Graduate Assistant: Valerie Silva  
Graduate Assistant E-mail: vsilva07@unm.edu  


OBJECTIVES: Generate and analyze cost accounting information to aid management decision-making, planning, and control. The emphasis will be placed on a manager’s perspective to costs. Topics include analysis of costs, job-order and process costing systems, reporting manufacturing costs, cost-volume-profit relationships, profit planning, standard costs, performance evaluation, short-run relevant cost decisions, capital budgeting, and statement of cash flows. Acquire an overview of an organization’s cost and revenue flows with a spreadsheet-based profit plan.  

GRADING: Exams (5 @ 80 pts) 400 pts  
Exam 1 – Chapters 1 and 2  
Exam 2 – Chapters 3 and 4  
Exam 3 – Chapters 5 and 7  
Exam 4 – Chapters 8 and 9  
Exam 5 – Chapters 10 and 11  
Chapter Homework (9 @ 10 pts) 90 pts  
Chapter Quizzes (9 @ 10 pts) 90 pts  
Cost Analysis with Regression using Excel 50 pts  
Profit Planning with Excel 120 pts  
Total 750 pts  

Exams have multiple-choice computational and non-computational questions, and short exercises related to accounting concepts within the textbook and spreadsheet projects. Homework will be graded on the basis of completion and their solutions will be available at UNM Learn after being discussed in class. Chapter quizzes will be given in class after the homework is discussed. Solutions to the quizzes will be available on UNM Learn after they are discussed in class.  

The two spreadsheet projects extend coverage of important accounting concepts for cost analysis and profit planning. Regression analysis will generate a linear cost function from historical cost data to estimate future costs. The spreadsheet-based profit plan requires students to prepare interdependent budgets for sales and inventory costs to generate budgeted financial statements - income statement, cash flow statement, and balance sheet.  

Scores will be available on UNM Learn within Grade Center.
**ACADEMIC INTEGRITY:**
Anderson School of Management faculty, staff and students commit to values of trust, honesty, integrity, and accountability. We will not tolerate academic dishonesty. By enrolling in any course at Anderson, the student accepts the Anderson Academic Honesty Code and affirms the following pledge:

> I will not lie, cheat, fabricate, plagiarize or use any other dishonest means to gain unfair academic advantage.

Any violation of the code of conduct will be taken very seriously and appropriate sanctions will be applied. FOR FULL TEXT OF ANDERSON’S ACADEMIC HONESTY CODE, please visit [http://www.mgt.unm.edu/honesty](http://www.mgt.unm.edu/honesty)

**AMERICAN DISABILITIES ACT STATEMENT:**
Reasonable accommodation will be given to any individual with a legitimate disability. Please contact the instructor privately for arrangements. If you are a qualified person with disabilities and need appropriate academic adjustments, please communicate with the instructor as soon as possible so arrangements can be made in a timely manner. Frequently, we will need to coordinate accommodating activities with other offices on campus. Course materials can be made available in alternative formats.

## SCHEDULE

<table>
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<th>Date</th>
<th>Chapter and Topics / Spreadsheet / Exam</th>
<th>Exercise or Problem</th>
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| 8/17    | Prologue – Managerial Accounting: An Overview  
Planning, Controlling and Decision Making  
Business Management and Accounting  
Review of Financial Accounting  |                     |
| 8/19, 24| Chapter 1 – Managerial Accounting and Cost Concepts  
Regression – Simple and Multiple Using EXCEL  
Manufacturing vs. Nonmanufacturing  
Product vs. Period  
Variable, Fixed, and Mixed  | Prob. 16, 19 24  
Handout  |
| 8/26, 31| Chapter 2 – Job-Order Costing  
Flow of Costs and Revenues – Manufacturing, Retail, Service  
Schedule of Cost of Goods Manufactured  
Applying Overhead  | Prob. 26  |
| 9/2     | EXAM 1 – Chapters 1, 2 and Regression  |                     |
| 9/9, 14 | Chapter 3 – Activity-Based Costing  
Assigning ABC Cost to Products or Services  
Contrast ABC and Conventional Product Costs  | Ex. 1, 3, 7  |
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| 9/16, 21, 23 | Chapter 4 – Process Costing  
Comparison of Job-Order vs. Process Costing  
Equivalent Units  
Cost Reconciliation Report | Prob. 13, 17                  |
| 9/28        | EXAM 2 – Chapters 3 and 4                                                                            |                              |
| 9/30, 10/5  | Chapter 7 – Profit Planning  
Profit Planning with EXCEL  
Preparing a Master Budget  
Income Statement, Balance Sheet, and Cash Flow Statement | Prob. 27 Handout             |
| 10/7, 12, 14| Chapter 5 – Cost-Volume-Profit Relationships  
Basics of CVP  
Target Profit and Break-Even  
Operating Leverage | Prob. 22, 23                  |
| 10/19       | EXAM 3 – Chapters 7, 5 and Profit Plan                                                                |                              |
| 10/21, 26   | Chapter 8 – Flexible Budgets, Standard Costs, Variance Analysis  Ex. 16, Prob. 24  
Flexible Budget Basics  
Standard Costs  
Variance Analysis |                              |
| 10/28, 11/2, 4 | Chapter 9 – Performance Measurement in Decentralized Org.  
Decentralization  
Responsibility Accounting  
ROI, RI, and Other Performance Measures | Prob. 15, 19, 20 |
| 11/9        | EXAM 4 – Chapters 8 and 9                                                                            |                              |
| 11/11, 16   | Chapter 10 – Differential Analysis: The Key to Decision Making  Ex. 2, 3, 7, 8, 9  
Relevant Costs  
Add vs. Drop, Make or Buy, Special Orders, Constrained Resource, and Joint Products |                              |
| 11/18, 23, 30| Chapter 11 - Capital Budgeting Decisions  
Appendices 11A and 11B, Present Value and Tables  
Time Value of Money  
NPV Method  
IRR Method | Ex. 5, 10, Prob. 12, 17 None |
| 12/2        | EXAM 5 – Chapters 10, 11 and Present Value                                                             |                              |