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2020

### Managerial Accounting

North Carolina Agricultural and Technical State University

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# NORTH CAROLINA AGRICULTURAL AND TECHNICAL STATE UNIVERSITY

## COURSE SYLLABUS

College Name: Business and Economics  
Department Name: Accounting and Finance  
Course Name: Managerial Accounting

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## COURSE INFORMATION

- Course Number/Section: ACCT 326
- Term:
- Semester Credit Hours: 3
- Times and Days:
- Class Location:

## INSTRUCTOR CONTACT INFORMATION

- Instructor:
- Office Location:
- Office Phone:
- Email Address:

*Faculty must notify students of the approximate time and method they can expect to receive an answer to all communications (e.g., email, phone, course messages). Excluding holidays, the response should be provided within 48 hours.*

*If there's a graduate teaching assistant assigned to work with this course, please include their names also.*

## STUDENT HOURS

*These are times students may visit the professor without an appointment to request the assistance they need.*

*NOTE: Students are responsible for reading, understanding, and following the syllabus.*

: AM ☐ / PM ☐ – : AM ☐ / PM ☐

Monday ☐ Tuesday ☐ Wednesday ☐ Thursday ☐ Friday ☐

## **COURSE PREREQUISITES**

NONE

## **COURSE DESCRIPTION**

This course is designed to equip the student with accounting tools necessary for decision-making, planning, and controlling in a typical organization. Students will explore managerial accounting techniques that demonstrate how accountants and accounting information can be key factors in supporting the organization's decision-making process. The manufacturing environment of today is undergoing rapid changes with far-reaching impact on the type and frequency of information being generated by the management accountant. The emphasis will be on using the accounting information with the central goal of controlling costs to survive in today's volatile, dynamic, and technologically oriented competitive corporate environment. The importance of and need for good business ethics is emphasized.

## **STUDENT LEARNING OBJECTIVES/OUTCOMES (SLO)**

*Learning outcomes should be specific, measurable, and focused on the content knowledge the students are expected to master and not what the faculty will teach.*

*If the course is a General Education Course, the SLO should be listed and labeled as "General Education."*

SLO 1: Demonstrate understanding of the evolution and practice of managerial accounting

SLO 2: Investigate the business environment from which managerial accounting concepts and practice evolve

SLO 3: Apply an understanding of being acritical thinker and concentrate on the WHO, WHAT, and WHEN approach to the practice of managerial accounting

SLO 4: Analyze thought processes regarding (1) current and future developments in managerial accounting and (2) the role of technology, academic research, and overall industry practices in these developments

SLO 5: Explain analytical, problem-solving, and communication skills needed for this discipline

SLO 6: Apply an understanding and exercise of good business ethics in accounting

## **REQUIRED TEXTBOOKS AND MATERIALS**

*Any course-level subscriptions and tools linked in Blackboard Learn learning management system (LMS) should be listed here. The Blackboard LMS must have links to their student data privacy statement.*

### **REQUIRED TEXTS:**

Weygandt, J. J., Kieso, D. E., & Kimmel, P. D. (2018). *Managerial Accounting*. Hoboken, NJ: J. Wiley & Sons.

### **REQUIRED MATERIALS:**

## **SUGGESTED COURSE MATERIALS**

**SUGGESTED READINGS/TEXTS:**

**SUGGESTED MATERIALS:**

## GRADING POLICY

### ASSIGNMENTS AND GRADING POLICY

94% and above	A		76% - 74%	C
93% - 90%	A-		73% - 70%	C-
89% - 87%	B+		69% - 67%	D+
86% - 84%	B		66% - 64%	D
83% - 80%	B-		63% - 60%	F
79% - 77%	C+			

**For GRADUATE COURSES:** See 2019-2020 Graduate Catalog p.38 for graduate grading scale and Non-Graded Courses

### GRADING ALLOCATION

Course grades are based on a weighted grading scale of 100%. The breakdown for the course is as follows: *[Faculty, please adjust according to your course.]*

Category	# of Activities	Percentage Grade Weight
Writing	3	7.0
Assignment: Homework	5	9.0
Discussion Boards	5	5.0
Exams (includes Final)	6	60.0
Quizzes	10	7.0
Project	1	12.0
<b>Total</b>	<b>30</b>	<b>100%</b>

## COURSE POLICIES

### USE OF BLACKBOARD AS THE LEARNING MANAGEMENT SYSTEM

Blackboard is the primary online instructional and course communications platform. Students can access the course syllabus, assignments, grades, and learner support resources. Students are encouraged to protect their login credentials, complete a Blackboard orientation, and log in daily to the course.

**Note:** Uploading assignments through Blackboard presents a challenge for Chromebook users in locating the files for submission. If you use a Chromebook, please be sure you also have access to a Mac computer or Windows computer so you can fully participate in your Blackboard class. For more information about student computer recommendations, please visit <https://hub.ncat.edu/administration/its/computer-recommendations.php>.

### MAKE-UP EXAMS

See << Update Academic Year >> *Undergraduate Bulletin*:

<https://www.ncat.edu/provost/academic-affairs/bulletins/index.php>

**For GRADUATE STUDENTS:** See 2019-20 Graduate Catalog p. 54  
**EXTRA CREDIT**

## **LATE WORK**

## **SPECIAL ASSIGNMENTS**

**For GRADUATE STUDENTS: FAILING TO MEET COURSE REQUIREMENTS (Graduate Catalog p.40)**

**For GRADUATE STUDENTS: CLASS ATTENDANCE (see 2019-20 Graduate Catalog p. 53-54)**

Students are expected to attend class and participate on a regular basis in order to successfully achieve course learning outcomes and meet federal financial aid requirements ([34 CFR 668.22](#)). Class attendance in online courses is defined as active participation in academically-related course activities. Active participation may consist of course interactions with the content, classmates, and/or the instructor. Examples of academically-related course activities include, but are not limited to:

- Completing and submitting assignments, quizzes, exams, and other activities within Blackboard or through Blackboard (3rd-party products).
- Participating in course-related synchronous online chats, discussions, or meeting platforms such as Blackboard Collaborate in which participation is tracked.

## **CLASSROOM CITIZENSHIP**

Courtesy, civility, and respect must be the hallmark of your interactions.

## **COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT**

North Carolina A&T State University is committed to following the requirements of the Americans with Disabilities Act Amendments Act (ADAAA) and Section 504 of the Rehabilitation Act. If you need an academic accommodation based on the impact of a disability, you must initiate the request with the Office of Accessibility Resources (OARS) and provide documentation in accordance with the Documentation Guidelines at N.C. A&T. Once documentation is received, it will be reviewed. Once approved, you must attend a comprehensive meeting to receive appropriate and reasonable accommodations. If you are a student registered with OARS, you must complete the Accommodation Request Form to have accommodations sent to faculty.

OARS is located in Murphy Hall, Suite 01 and can be reached at 336-334-7765, or by email at [accessibilityresources@ncat.edu](mailto:accessibilityresources@ncat.edu). Additional information and forms can be found on the internet at <https://www.ncat.edu/provost/academic-affairs/accessibility-resources/index.php>.

**Please note:** Accommodations are not retroactive and begin once the Disability Verification Form is provided to faculty.

## **TITLE IX**

North Carolina A&T State University is committed to providing a safe learning environment for all students—free of all forms of discrimination and harassment. Sexual misconduct and relationship violence in any form are inconsistent with the university’s mission and core values, violates university policies, and may also violate federal and state law. Faculty members are considered “Responsible Employees” and are required to report incidents of sexual misconduct and relationship violence to the Title IX Coordinator. If you or someone you know has been impacted by sexual harassment, sexual assault, dating or domestic violence, or stalking, please visit the Title IX website to access information about university support and resources. If you would like to speak with someone confidentially, please contact Counseling Services at 336-334-7727 or the Student Health Center at 336-334-7880.

## **TECHNICAL SUPPORT**

If you experience any problems with your A&T account, you may call Client Technology Services (formerly Aggie Tech Support and Help Desk) at 336-334-7195, or visit <https://hub.ncat.edu/administration/its/dept/ats/index.php>.

## **FIELD TRIP POLICIES / OFF-CAMPUS INSTRUCTION AND COURSE ACTIVITIES**

*If applicable:*

Off-campus, out-of-state, foreign instruction, and activities are subject to state law and university policies and procedures regarding travel and risk-related activities. Information regarding these rules and regulations may be found at <https://www.ncat.edu/campus-life/student-affairs/index.php>.

## **STUDENT HANDBOOK**

<https://www.ncat.edu/campus-life/student-affairs/departments/dean-of-students/student-handbook.php>

## **STUDENT TRAVEL PROCEDURES AND STUDENT TRAVEL ACTIVITY WAIVER**

[https://hub.ncat.edu/administration/student-affairs/staff-resources/student\\_activity\\_travel\\_waiver.pdf](https://hub.ncat.edu/administration/student-affairs/staff-resources/student_activity_travel_waiver.pdf)

## **OTHER POLICIES** (e.g., Copyright Guidelines, Confidentiality, etc.)

### **STUDENT HANDBOOK**

<https://www.ncat.edu/campus-life/student-affairs/departments/dean-of-students/student-handbook.php>

[Graduate Catalog](#)

### **SEXUAL MISCONDUCT POLICY**

<https://www.ncat.edu/legal/title-ix/sexual-harassment-and-misconduct-policies/index.php>

## **FAMILY EDUCATIONAL RIGHTS AND PRIVACY ACT (FERPA)**

<https://www.ncat.edu/registrar/ferpa.php>

## **STUDENT COMPLAINT PROCEDURES**

<https://www.ncat.edu/current-students/student-complaint-form.php>

## **STUDENT CONDUCT AND DISCIPLINE**

North Carolina A&T State University has rules and regulations that govern student conduct and discipline meant to ensure the orderly and efficient conduct of the educational enterprise. It is the responsibility of each student to be knowledgeable about these rules and regulations.

Please consult the following about specific policies such as academic dishonesty, cell phones, change of grade, disability services, disruptive behavior, general class attendance, grade appeal, incomplete grades, make-up work, student grievance procedures, withdrawal, etc.:

- Undergraduate Bulletin  
<https://www.ncat.edu/provost/academic-affairs/bulletins/index.php>
- Graduate Catalog  
<https://www.ncat.edu/tgc/graduate-catalog/index.php>
- Student Handbook  
<https://www.ncat.edu/campus-life/student-affairs/departments/dean-of-students/student-handbook.php>

## **ACADEMIC DISHONESTY POLICY**

Academic dishonesty includes but is not limited to the following:

1. Cheating or knowingly assisting another student in committing an act of cheating or other academic dishonesty;
2. Plagiarism (unauthorized use of another's words or ideas as one's own), which includes but is not limited to submitting exams, theses, reports, drawings, laboratory notes or other materials as one's own work when such work has been prepared by or copied from another person;
3. Unauthorized possession of exams or reserved library materials; destroying or hiding source, library or laboratory materials or experiments or any other similar actions;
4. Unauthorized changing of grades, or marking on an exam or in an instructor's grade book or such change of any grade record;
5. Aiding or abetting in the infraction of any of the provisions anticipated under the general standards of student conduct;
6. Hacking into a computer and gaining access to a test or answer key prior to the test being given. N.C. A&T reserves the right to search the emails and computers of any student suspected of such computer hacking (if a police report of the suspected hacking was submitted prior to the search); and
7. Assisting another student in violating any of the above rules.

A student who has committed an act of academic dishonesty has failed to meet a basic requirement of satisfactory academic performance. Thus, academic dishonesty is not only a basis for disciplinary action, but may also affect the evaluation of a student's level of performance. Any student who commits an act of academic dishonesty is subject to disciplinary action.



In instances where a student has clearly been identified as having committed an act of academic dishonesty, an instructor may take appropriate disciplinary action, including loss of credit for an assignment, exam, or project; or awarding a grade of "F" for the course, **subject to review and endorsement by the chairperson and dean.**

**For GRADUATE STUDENTS:** Reference for academic dishonesty – 2010-2020 Graduate Catalog, p.58-59

**For GRADUATE STUDENTS: STUDENT RELIGIOUS OBSERVANCE (see Graduate Catalog, p.55)**

## ASSIGNMENTS AND ACADEMIC CALENDAR

Include topics, reading assignments, due dates, exam dates, withdrawal dates, pre-registration and registration dates, all holidays, and convocations.\*

THE WEEK OF MM/DD/YY	SUBJECT	UNIT LEARNING OUTCOMES (ULO)	READING IN TEXT, ACTIVITY, HOMEWORK, EXAM
	Unit 1: Managerial Accounting Basics	<p>ULO1: Identify the features of managerial accounting and the functions of management. (SLO2)</p> <p>ULO2: Describe the classes of manufacturing costs and the differences between product and period costs. (SLO1)</p> <p>ULO3: Demonstrate how to compute cost of goods manufactured and prepare financial statements for a manufacturer. (SLO1, 5)</p> <p>ULO4: Discuss trends in managerial accounting. (SLO1)</p>	<p>1. <b>Read:</b> Weygandt, J. J. (2018). Managerial Accounting. New York: Wiley. a. Chapter 1: Managerial Accounting</p> <p>2. <b>Complete:</b> Quiz (ULO 1-4)</p> <p>3. <b>Complete:</b> Discussion Board (ULO 1-4)</p>
	Unit 2: Job Order Costing	<p>ULO1: Describe cost systems and the flow of costs in a job order system. (SLO 1)</p> <p>ULO2: Use a job cost sheet to assign costs to work in process. (SLO 1)</p>	<p>1. <b>Read:</b> Weygandt, J. J. (2018). Managerial Accounting. New York: Wiley. a. Chapter 2: Job Order Costing</p> <p>2. <b>Complete:</b> Quiz (ULO 1-5)</p> <p>3. <b>Complete:</b> Discussion Board (ULO 1-5)</p>

		<p>ULO3: Demonstrate how to determine and use the predetermine overhead rate. (SLO 1, 5)</p> <p>ULO4: Prepare entries for manufacturing and service jobs completed and sold. (SLO 1, 5)</p> <p>ULO5: Distinguish between under- and overapplied manufacturing overhead. (SLO 1, 5)</p>	
	Unit 3: Process Costing	<p>ULO1: Discuss the uses of a process cost system and how it compares to a job order system. (SLO1)</p> <p>ULO2: Explain the flow of costs in a process cost system and the journal entries to assign manufacturing costs. (SLO 1, 5)</p> <p>ULO3: Compute equivalent units. (SLO 1, 5)</p> <p>ULO4: Complete the four steps to prepare a production cost reports. (SLO 1, 3, 5)</p>	<ol style="list-style-type: none"> <li>1. <b>Read:</b> Weygandt, J. J. (2018). Managerial Accounting. New York: Wiley. a. Chapter 3: Process Costing</li> <li>2. <b>Complete:</b> Assignment (ULO 1-4)</li> <li>3. <b>Complete:</b> Exam (ULO 1-4)</li> <li>4. <b>Complete:</b> Discussion Board (ULO 1-4)</li> </ol>
	Unit 4: Activity-Based Costing	<p>ULO1: Discuss the difference between traditional costing and activity-based costing. (SLO1, 2, 3)</p> <p>ULO2: Apply activity-based costing to a manufacturer. (SLO1,2)</p> <p>ULO3: Explain the benefits and limitations of activity-based costing. (SLO3,5)</p>	<ol style="list-style-type: none"> <li>1. <b>Read:</b> Weygandt, J. J. (2018). Managerial Accounting. New York: Wiley. a. Chapter 4: Activity Based Costing</li> <li>2. <b>Complete:</b> Quiz (ULO 1-4)</li> <li>3. <b>Complete:</b> Discussion Board (ULO 1-4)</li> <li>4. <b>Complete:</b> Writing (ULO 1-4)</li> </ol>

		ULO4: Apply activity-based costing to service industries. (SLO1,2)	
	Unit 5: Activity-Based Costing Continued	<p>ULO1: Explain variable, fixed, and mixed costs and the relevant range. (SLO1, 3, 4)</p> <p>ULO2: Apply the high-low method to determine the components of mixed costs. (SLO3, 4, 5)</p> <p>ULO3: Prepare a CVP income statement to determine contribution margin. (SLO5)</p> <p>ULO4: Compute the break-even point using three approaches.(SLO1, 2, 3, 4 ,5)</p> <p>ULO5: Determine the sales required to earn target net income and determine margin of safety. (SLO1,2, 5)</p>	<ol style="list-style-type: none"> <li>1. <b>Read:</b> Weygandt, J. J. (2018). Managerial Accounting. New York: Wiley. <ol style="list-style-type: none"> <li>a. Chapter 4: Activity Based Costing</li> </ol> </li> <li>2. <b>Complete:</b> Quiz (ULO 1-5)</li> <li>3. <b>Complete:</b> Homework #5 (ULO 1-5)</li> </ol>
	Unit 6: Cost-Volume-Profit Analysis:	<p>ULO1: Apply basic CVP concepts. (SLO1,5)</p> <p>ULO2: Explain the term sales mix and its effects on break-even sales. (SLO1,5)</p> <p>ULO3: Determine sales mix when a company has limited resources. (SLO1,5)</p> <p>ULO4: Indicate how operating leverage affects profitability. (SLO1,3,5)</p>	<ol style="list-style-type: none"> <li>1. <b>Read:</b> Weygandt, J. J. (2018). Managerial Accounting. New York: Wiley.</li> <li>2. <b>Complete:</b> Discussion Board (ULO1-4)</li> </ol>
	Unit 7: Cost-Volume-Profit	ULO1: Describe the management's decision-making process and	<ol style="list-style-type: none"> <li>1. <b>Read:</b> Weygandt, J. J. (2018). Managerial Accounting. New York: Wiley.</li> <li>2. <b>Complete:</b> Quiz (ULO 1-6)</li> </ol>

	Analysis: Additional Issues	<p>incremental analysis. (SLO1, 2, 4,5)</p> <p>ULO2: Analyze the relevant costs in accepting an order at a special price. (SLO2, 5)</p> <p>ULO3: Analyze the relevant costs in a make-or-buy decision. (SLO2, 5)</p> <p>ULO4: Analyze the relevant costs and revenues in determining whether to sell or process materials further. (SLO2, 5)</p> <p>ULO5: Analyze the relevant costs to be considered in repairing, retaining, or replacing equipment. (SLO2, 5)</p> <p>ULO6: Analyze the relevant costs in deciding whether to eliminate an unprofitable segment or product. (SLO2, 5)</p>	3. <b>Complete:</b> Discussion Board (ULO 1-6)
	Unit 8: Incremental Analysis	<p>ULO1: Describe the management's decision-making process and incremental analysis. (SLO1, 2, 4,5)</p> <p>ULO2: Analyze the relevant costs in accepting an order at a special price. (SLO2, 5)</p> <p>ULO3: Analyze the relevant costs in a make-or-buy decision. (SLO2, 5)</p> <p>ULO4: Analyze the relevant costs and revenues in determining</p>	<p>1. <b>Read:</b> Weygandt, J. J. (2018). Managerial Accounting. New York: Wiley.</p> <p>2. <b>Complete:</b> Writing (ULO 1-4)</p> <p>3. <b>Complete:</b> Quiz (ULO 1-4)</p> <p>4. <b>Complete:</b> Discussion Board (ULO 1-4)</p>

		<p>whether to sell or process materials further. (SLO2, 5)</p> <p>ULO5: Analyze the relevant costs to be considered in repairing, retaining, or replacing equipment. (SLO2, 5)</p> <p>ULO6: Analyze the relevant costs in deciding whether to eliminate an unprofitable segment or product. (SLO2, 5)</p>	
	Unit 9: Budgetary Planning	<p>ULO1: State the essentials of effective budgeting and the components of the master budget. (SLO1, 2, 3, 4)</p> <p>ULO2: Prepare budgets for sales, production, and direct materials. (SLO3, 4, 5)</p> <p>ULO3: Prepare budgets for direct labor, manufacturing overhead, and selling and administrative expenses, and a budgeted income statement. (SLO3, 4, 5)</p> <p>ULO4: Prepare a cash budget and a budgeted balance sheet. (SLO3,4,5)</p> <p>ULO5: Apply budgeting principles to non-manufacturing companies. (SLO1, 2,3)</p>	<ol style="list-style-type: none"> <li>1. <b>Read:</b> Weygandt, J. J. (2018). Managerial Accounting. New York: Wiley.</li> <li>2. <b>Complete:</b> Assignment (ULO 1-5)</li> <li>3. <b>Complete:</b> Exam (ULO 1-5)</li> <li>4. <b>Complete:</b> Discussion Board (ULO 1-5)</li> </ol>
	Unit 10: Budgetary Control and Responsibility Accounting	<p>ULO1: Describe budgetary control and static budget reports. (SLO1,2,5)</p> <p>ULO2: Prepare flexible budget reports. (SLO1,2, 5)</p>	<ol style="list-style-type: none"> <li>1. <b>Read:</b> Weygandt, J. J. (2018). Managerial Accounting. New York: Wiley.</li> <li>2. <b>Complete:</b> Quiz (ULO 1-4)</li> <li>3. <b>Complete:</b> Discussion Board (ULO 1-4)</li> </ol>

		<p>ULO3: Apply responsibility accounting to cost and profit centers. (SLO2,3,5)</p> <p>ULO4: Evaluate performance in investment centers. (SLO1,2,3,4,5)</p>	
	Unit 11: Budgetary Control and Responsibility Accounting Continued	<p>ULO1: Describe budgetary control and static budget reports. (SLO1,2,5)</p> <p>ULO2: Prepare flexible budget reports. (SLO1,2,5)</p> <p>ULO3: Apply responsibility accounting to cost and profit centers. (SLO2,3,5)</p> <p>ULO4: Evaluate performance in investment centers. (SLO1,2,3,4,5)</p>	<ol style="list-style-type: none"> <li>1. <b>Read:</b> Weygandt, J. J. (2018). Managerial Accounting. New York: Wiley.</li> <li>2. <b>Complete:</b> Assignment (ULO 1-4)</li> <li>3. <b>Complete:</b> Quiz (ULO 1-4)</li> <li>4. <b>Complete:</b> Exam (ULO 1-4)</li> <li>5. <b>Complete:</b> Discussion Board (ULO 1-4)</li> </ol>
	Unit 12: Planning for Capital Investments	<p>ULO1: Describe capital budgeting inputs and apply the cash payback technique. (SLO1,2,3,4,5)</p> <p>ULO2: Use the net present value method. (SLO5)</p> <p>ULO3: Identify capital budgeting challenges and refinements. (SLO2,3,4,5)</p> <p>ULO4: Use the internal rate of return method. (SLO5)</p> <p>ULO5: Use the annual rate of return method. (SLO5)</p>	<ol style="list-style-type: none"> <li>1. <b>Read:</b> Weygandt, J. J. (2018). Managerial Accounting. New York: Wiley.</li> <li>2. <b>Complete:</b> Quiz (ULO 1-5)</li> <li>3. <b>Complete:</b> Discussion Board (ULO 1-5)</li> </ol>
	Unit 13: Statement of Cash Flows	<p>ULO1: Discuss the usefulness and format of the Statement of cash flows. (SLO1,2,3,4,5)</p>	<ol style="list-style-type: none"> <li>1. <b>Read:</b> Weygandt, J. J. (2018). Managerial Accounting. New York: Wiley.</li> <li>2. <b>Complete:</b> Quiz (ULO 1-5)</li> <li>3. <b>Complete:</b> Writing (ULO 1-5)</li> <li>4. <b>Complete:</b> Discussion Board (ULO 1-5)</li> </ol>

		<p>ULO2: Prepare a statement of cash flows using the indirect method. (SLO3,5)</p> <p>ULO3: Analyze the statement of cash flows. (SLO3,5, 6)</p>	
	Unit 14: Statement of Cash Flows (continued)	<p>ULO1: Discuss the usefulness and format of the Statement of cash flows. (SLO1,2,3,4,5)</p> <p>ULO2: Prepare a statement of cash flows using the indirect method. (SLO3,5)</p> <p>ULO3: Analyze the statement of cash flows. (SLO3,5, 6)</p>	<ol style="list-style-type: none"> <li>1. <b>Read:</b> Weygandt, J. J. (2018). Managerial Accounting. New York: Wiley.</li> <li>2. <b>Complete:</b> Assignment (ULO 1-3)</li> <li>3. <b>Complete:</b> Exam (ULO 1-3)</li> <li>4. <b>Complete:</b> Discussion Board (ULO 1-3)</li> </ol>
	Unit 15: Project: Establishing a Business Plan using Budgeted and estimated Financial Statements	<p>ULO1: Apply the concepts of sustainable income and quality of earnings. (SLO 3,5,6)</p> <p>ULO2: Apply horizontal analysis and vertical analysis. (SLO 3,5,6)</p> <p>ULO3: Analyze a company's performance using ratio analysis. (SLO 3,5,6)</p>	<ol style="list-style-type: none"> <li>1. <b>Read:</b> Weygandt, J. J. (2018). Managerial Accounting. New York: Wiley.</li> <li>2. <b>Complete:</b> Project (ULO 1-3)</li> </ol>
	Unit 16 – Final Exam	<p>ULO1: Apply the concepts of sustainable income and quality of earnings. (SLO 3,5,6)</p> <p>ULO2: Apply horizontal analysis and vertical analysis. (SLO 3,5,6)</p> <p>ULO3: Analyze a company's performance using ratio analysis. (SLO 3,5,6)</p>	<ol style="list-style-type: none"> <li>1. <b>Read:</b> Weygandt, J. J. (2018). Managerial Accounting. New York: Wiley.</li> <li>2. <b>Complete:</b> Exam (ULO 1-3)</li> </ol>

*\* These descriptions and timelines are subject to change at the discretion of the instructor.*