

Managerial Accounting Schedule of Homework  
15 Week Semester

Week	Chapter Coverage	Homework (End-of-Chapter Exercises)
1	Chapter 1 sections covered: 1.1 Managerial vs. financial accounting 1.2 Planning and control 1.3 Organizational structure 1.4 Ethical standards 1.5 Computerized accounting systems	Question 3: Accounting functions Exercise 43: Organizational structure Case 53: Ethics case
2	Chapter 1 sections covered: 1.6 Cost classifications 1.7 Flow of Product costs through accounts 1.8 Manufacturing company income statement	Brief exercise 31: Manufacturing cost terms Brief exercise 33: Manufacturing and nonmanufacturing cost terms Brief exercise 34: Product cost accounts Problem 52: Income statement and supporting schedules
3	Chapter 2 sections covered: 2.1 Job costing vs. process costing 2.2 Job costing system and tracking costs 2.3 Assigning manufacturing overhead costs to jobs 2.4 Job costing system for service organizations 2.5 Cost flows and profitability analysis	Brief exercise 17: Job costing vs. process costing Exercise 22: Raw materials inventory journal entries Exercise 23: WIP inventory journal entries Exercise 24: COGS journal entries Exercise 25: Income statement with COGS adjustment (underapplied) Exercise 26: Overhead allocation and calculating cost of jobs Exercise 30: Income statement with COGS adjustment (overapplied)
4	Chapter 3 sections covered: 3.1 Allocating overhead costs 3.2 Plantwide and department allocation of overhead 3.3 Activity-based costing allocation of overhead 3.4 Activity-based management	Problem 41: Activity-based costing and activity-based management
5	Chapter 5 sections covered: 5.1 Cost behavior patterns 5.2 Estimating fixed and variable costs 5.3 Contribution margin income statement 5.4 Relevant range and nonlinear costs	Question 5: Defining cost equation Question 17: Relevant range Exercise 35: Estimating fixed and variable costs; account analysis Exercise 36: Estimating fixed and variable costs; high-low method Exercise 37: Estimating fixed and variable costs; scattergraph method Exercise 38: Estimating fixed and variable costs; Regression analysis Exercise 39: Contribution margin income statement for service company
6	Exam 1 (chapters 1, 2, 3, and 5)	
7	Chapter 6 sections covered: 6.1 Cost-volume-profit analysis; single product 6.2 Cost-volume-profit analysis; multiple products 6.3 Sensitivity analysis	Exercise 27: Break-even and target profit point in units; single product Exercise 28: Break-even and target profit point in sales dollars; single product Exercise 29: Margin of safety; single product Exercise 30: Break-even and target profit point in units; multiple products Exercise 31: Break-even and target profit point in sales dollars; multiple products Exercise 32: Sensitivity analysis and changes in sales mix
8	Chapter 6 section covered: 6.7 Variable costing	Exercise 50: Absorption costing vs. Variable costing income statements
9	Chapter 7 sections covered: 7.1 Differential analysis for short-term decisions 7.2 Make-or-buy decisions 7.3 Product line decisions 7.4 Customer decisions 7.5 Review of cost terms for differential analysis 7.9 Qualitative factors for decision making	Exercise 30: Make-or-buy decision Exercise 31: Product line decision Exercise 32: Customer decision

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10	Chapter 8 sections covered: 8.1 Capital budgeting for long-term decisions 8.2 Net present value (NPV) analysis 8.3 Internal rate of return (IRR) analysis 8.4 Issues with NPV and IRR 8.5 Payback period analysis 8.6 Issues with estimating cash flows	Brief exercise 19: Present value calculations Brief exercise 20: Present value calculations (annuities) Exercise 35: Net present value analysis Exercise 36: Internal rate of return analysis Exercise 37: Payback period analysis
11	Exam 2 (chapters 6, 7, and 8)	
12	Chapter 9 sections covered: 9.1 Planning and controlling operations 9.2 Operating budget process 9.3 Creating manufacturing operating budgets	Brief exercise 19: Budget sequence Exercise 28: Creating sales and production budgets Exercise 29: Creating direct materials and direct labor budgets Exercise 30: Creating manufacturing overhead budget Exercise 31: Creating cash collections and cash payments budgets
13	Chapter 10 sections covered: 10.1 Flexible budgets 10.2 Establishing standard costs 10.3 Direct materials variance analysis 10.4 Direct labor variance analysis	Exercise 37: Standard cost and flexible budget Exercise 38: Direct material and direct labor variances
14	Chapter 11 sections covered: 11.1 Decentralizing operations 11.2 Controlling decentralized organizations 11.3 Segmented income statements 11.4 Return on investment 11.5 Residual income	Brief exercise 18: Responsibility centers Exercise 24: Segmented income statement Problem 42: Profit margin, asset turnover, ROI, and residual income
15	Exam 3 (chapters 9, 10, and 11)	