Professor: Mike Braswell, Ph.D.

Class Schedule: Online; May 17th – June 28th, 2021

Office Hours: Office hours will be scheduled on an individual basis. Please email me to schedule an appointment at least 24 hours in advance.

Office Location: Beatty 406 (I will not be on campus)

Email: braswelljm@cofc.edu (this is a different format than the Gmail system that students use; only contact me using your CofC account as other emails may be sent to my Clutter box and go unread).

Availability: I check my email regularly throughout the weekdays and periodically on the weekends. Please include ACCT 204 in the subject line of any email you send me. I will respond to your emails as soon as possible.

Prerequisites: ACCT 203; Sophomore


Connect is required. It is an online textbook website that includes an e-book and online homework assignments that you will be required to complete. There is no need to purchase a physical copy of the text, but if you do, make sure the book is new and contains an unused course connect registration code.

https://connect.mheducation.com/class/m-braswell-acct-204_01-managerial-accounting-summer-2021-online

LearnSmart: LearnSmart is a component of Connect that guides you through each chapter. When in Connect, go to LearnSmart and while reading the chapter you will be presented with practice questions to answer and unlimited opportunities to go back and re-do your answers. These questions are not included in your course grade.

Oaks: Oaks is the primary platform that you will use to access our course materials, quizzes and exam study aids. I will post the material for an upcoming exam on Oaks. You may work through the material at your own pace over the course of that week. MP4 video files may also be uploaded onto Oaks so that you may follow along as I complete quantitative problems.

Zoom: Zoom video conferencing will be used to review problems similar to those in your homework assignments. MP4 files with the Zoom recordings will be posted on Oaks. Zoom will also be used to conduct online proctoring of your exams.

Non-programmable Calculator: You will need a non-programmable calculator to use when completing the exams. This means cell phones and scientific calculators or similar items with large screens may not be used during the exam. A financial calculator is permitted.
Other Software Requirements: You are required to have computer technology that supports the use of Adobe, Word, Excel, PowerPoint) and a reliable internet connection that permits access to and utilization of Oaks. You will also need a webcam to facilitate the proctoring of online exams. A webcam on a laptop works.

IT Support: Given that online courses inherently rely on technological resources, it’s important that you immediately resolve any issues you may accessing or using the resources discussed above. Please contact the College’s IT support staff if you are experiencing technological difficulties: https://chat.help.cofc.edu/

Accounting Tutor:
An accounting tutor will be available by appointment on Tuesdays & Thursdays 6:00-8:00PM (students would need to book their appt. by 10am latest on the day of tutoring). Contact information will be provided on our Oaks Course Home Page and at https://csl.cofc.edu/.

Course Description: A survey of accounting information critical for planning, control and business decision-making within an organization.

Student Objectives:
After completing ACCT 204, students will demonstrate and understanding and be able to explain the following:
1. Explain how managerial accounting is used to support the key functions of management.
2. Describe different ways to think about costs and identify costs according to their behavior.
3. Determine the cost of a product or service using traditional and activity-based costing systems.
4. Analyze and understand the concepts of contribution margin, breakeven point, and cost-volume-profit analysis.
5. Conduct incremental analysis to make a variety of managerial decisions (e.g., accept special orders, make-or-buy, keep-or-drop, sell-or-process further).
6. Prepare an operating budget and understand its use.
7. Demonstrate a basic understanding of standard costs and perform variance analysis between actual and standard costs.
8. Evaluate the performance of decentralized responsibility centers using several metrics.
9. Use a variety of techniques to analyze and make capital investment decisions.

Sustainability Literacy Institute Student Learning Objective relevant to this course:
Build Awareness: Students can identify various elements of Sustainability and the relationships between them.

School of Business Learning Objectives relevant to this course:
Communication Skills: Students prepare professional documents that are technically correct, and effectively present the material utilizing technological tools and ability utilizing relevant knowledge specific to the discipline of Accounting.

Quantitative Fluency: Students will demonstrate competency in logical reasoning and data analysis skills.

Global and Civic Responsibility: The skills learned in the course will allow students to recognize and be able to appraise ethical dilemmas involved in business decisions and financial reporting, including internal and external pressures related to these topics, and competently engage in discourse aimed at resolution of these dilemmas utilizing relevant discipline specific knowledge.

Intellectual Innovation and Creativity: Students will be able to demonstrate their resourcefulness and originality in addressing extemporaneous problems. This course will enable students to prepare and interpret
financial data and, based on the results of operations, identify areas to minimize certain expenses and
generate additional revenue.

Synthesis: Students will demonstrate the ability to integrate knowledge from multiple disciplines
incorporating learning from both classroom and non-classroom settings in the completion of complex and
comprehensive tasks. In this course, students will consider application of multiple studies including
management, finance, and marketing.

Department of Accounting and Business Law Learning Goals relevant to this course:
This introduction course is designed to provide students with a basic understanding of the most fundamental
concepts in managerial accounting and thereby equip students to be Functional in their Knowledge of
Accounting. Through the material covered the course will expose students to ethical and social dilemmas and
thereby make the students Aware of the Ethical Responsibilities of Accounting Professionals.

Course Policies:

Academic Integrity:
Lying, cheating, attempted cheating, and plagiarism are violations of our Honor Code that, when suspected,
are investigated. Each incident will be examined to determine the degree of deception involved.

Incidents where the instructor determines the student’s actions are related more to misunderstanding and
confusion will be handled by the instructor. The instructor designs an intervention or assigns a grade
reduction to help prevent the student from repeating the error. The response is recorded on a form and signed
both by the instructor and the student. It is forwarded to the Office of the Dean of Students and placed in the
student’s file.

Cases of suspected academic dishonesty will be reported directly by the instructor and/or others having
knowledge of the incident to the Dean of Students. A student found responsible by the Honor Board for
academic dishonesty will receive an XXF in the course, indicating failure of the course due to academic
dishonesty. This status indicator will appear on the student’s transcript for two years after which the student
may petition for the XX to be expunged. The F is permanent.

Students can find the complete Honor Code and all related processes in the Student Handbook at:
http://studentaffairs.cofc.edu/honor-system/studenthandbook/index.php

Disability Accommodation:
The College of Charleston abides by section 504 of the Rehabilitation Act of 1973 and the Americans with
Disabilities Act. If you have a documented disability that may have some impact on your work in this class
and for which you may require accommodations, please see an administrator at the Center of Disability
Services/SNAP, 843.953.1431 (http://disabilityservices.cofc.edu/contact/index.php) at the beginning of the
course to arrange additional assistance.

**If you feel that the technological medium of instruction is not suitable for you given a disability or related
issue, please contact me immediately so alternative arrangements can be made**

Other Policies:
- Confidentiality- Per policy, this course consists of me, the professor, and you, the student(s). It is not
  legal for me to discuss your performance in this course with anyone other than you. To be clear, I
  will not be responding to your parents’ concerns about your performance in class as College of
  Charleston policies and state laws prohibit me from doing so.
• **Online etiquette**: Participants in this course are expected to treat one another with respect and refrain from threatening or condescending behavior.

• **Religious Accommodations**: If you have religious celebrations or events that conflict with a due date or exam deadline, please let me know in advance so that I can make reasonable accommodations for you.

• This syllabus may be amended by the Professor as needed.

**Grading Scale:**

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>92%+</td>
</tr>
<tr>
<td>A-</td>
<td>89.5-91.9</td>
</tr>
<tr>
<td>B+</td>
<td>87-89.4</td>
</tr>
<tr>
<td>B</td>
<td>82-86.9</td>
</tr>
<tr>
<td>B-</td>
<td>79.5-81.9</td>
</tr>
<tr>
<td>C+</td>
<td>77-79.4</td>
</tr>
<tr>
<td>C</td>
<td>72-76.9</td>
</tr>
<tr>
<td>C-</td>
<td>69.5-71.9</td>
</tr>
<tr>
<td>D+</td>
<td>67-69.5</td>
</tr>
<tr>
<td>D</td>
<td>62-66.9</td>
</tr>
<tr>
<td>D-</td>
<td>59.5-61.9</td>
</tr>
<tr>
<td>F</td>
<td>Below 59.5</td>
</tr>
</tbody>
</table>

**Course Grades:**

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam 1</td>
<td>25%</td>
</tr>
<tr>
<td>Exam 2</td>
<td>25%</td>
</tr>
<tr>
<td>Exam 3</td>
<td>25%</td>
</tr>
<tr>
<td>Quizzes (3 @ 5% each)</td>
<td>15%</td>
</tr>
<tr>
<td>Homework</td>
<td>10%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

*All grades will be posted on Oaks within 48 hours of the completion of the assignment, barring any unforeseen technical difficulties. If you believe that a grade is missing or incorrectly recorded, then it is your responsibility to contact me to resolve the issue within one week of the grade being posted.*

**Please be aware of drop dates, withdraw deadlines and tuition refund dates:**

[https://registrar.cofc.edu/calendars/ac-2021spring.php](https://registrar.cofc.edu/calendars/ac-2021spring.php)


*Exams*: There will be three exams that will cover approximately three to four chapters each. Each exam is designed to take one hour, but you will have ninety minutes to complete it. Exams will be given online via the Oak system (similar format to quizzes) and will be proctored by me using a zoom session. Several exam time slots will be available on the designated exam day for you to take the exams (see schedule below). I will email a zoom link to you so that I can monitor you while you take the exam on Oaks. No make-up exams will be given. If you do not take the exam on the scheduled exam date, you will receive a zero. The only exceptions will be for documented medical issues, death of a loved-one, or a situation that the professor deems acceptable.

*Quizzes*: Three short quizzes on material that will relate to each of the corresponding exams. The quizzes will be administered through the Oaks system and the correct answers will be provided to you shortly after the quiz deadline expires. No make-up quizzes will be given if you miss the deadline. Oaks will allow you to take each quiz twice and will keep the higher of the two scores when computing the Quiz component of your course grade.
**Homework:** Homework assignments for each chapter will be administered via the Connect system. The homework assignments relating to each exam will be available once we begin that exam’s material. I will drop the lowest homework grade for each exam’s material (i.e., chapters 1-4) and average the remaining chapters’ homework grades to arrive at an average for that exam. For example, if your homework scores for the first four chapters material (exam 1 material) were 100, 90, 80, & 70, I would drop the 70, making an average of 90 for the first set of homework. The same will apply to homework assignments for the second and third exams’ material, to arrive at an overall homework component of your course grade totaling 10%.

**Overview of Instructional Approach:**
The information below provides you with a general approach to how each chapter’s material will be covered. In some instances, the resources provided may differ if the content of that chapter warrants slight modifications. The material will be presented in three Exam Modules, each corresponding to the related exam. Most resources can be found under the Content tab on Oaks.

1. PowerPoint slides with oral and/or written notes and commentary will be provided under the Content section of Oaks for each chapter (Begin Slide Show after opening the PowerPoint File; make sure the volume is up to hear oral commentary).
2. Additional MS Word document chapter outlines may also be available on Oaks and will provide additional detail on how to work through quantitative problems.
3. Zoom video recordings of completed practice problems will be available on Oaks for you to review prior to attempting homework assignments and as part of the exam review.
4. Office hours will by appointment via Zoom meetings (please schedule in advance).
5. Practice exams and study guides will be available on Oaks for you to use for exam preparation.

**Suggested Order of Task Completion:**
This is the recommended order of task completion. Online courses offer you the convenience of managing your study time in a way that best fits your schedule. At times, the material will seem relatively straightforward, but I would caution you not to wait until the last minute to complete the assignments. In aggregate, the material can become daunting and sometimes the successful student is the most organized, not necessarily the smartest person in the class.

1. Watch and listen to the recorded lectures embedded in the chapter PowerPoint slides.
2. Read the chapter from the Connect e-book.
3. Complete Learn Smart on Connect. This is a task of reading the chapter and answering questions (ungraded) on the material as you read. Learn Smart is not required and is separate from your graded homework assignments.
4. You could elect to complete steps 1, 2 and 3 above, in the order that suits you.
5. Watch and work through the Zoom videos (MP4 files) of chapter problem demonstrations.
6. Complete homework assignments on Connect.
7. Complete the quiz and review answers.
8. Review the study guide, complete the additional practice problems and take the practice exam. Based on your practice exam performance, you may need to spend more time on areas of concern, and you are encouraged to contact me for additional assistance.
9. Complete the exam on the scheduled date.
**Recommended Schedule & Official Deadlines:**
The following is a recommended schedule for you to follow. The professor has the right to modify anything about the schedule and the syllabus as deemed necessary. The homework, quiz and exam dates are fixed and will not be modified unless unforeseen circumstances arise.

**Please note that Quiz deadlines are at 12:00 p.m. noon, and Homework deadlines are at 11:59 p.m. at night.**

<table>
<thead>
<tr>
<th>Date</th>
<th>Topics, Assignments and Deadlines- All Times are Eastern Standard Time (EST)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mon.-5/17</td>
<td>Syllabus Review and Expectations</td>
</tr>
<tr>
<td></td>
<td>Chapter 1: Introduction to Managerial Accounting</td>
</tr>
<tr>
<td>Tues.-5/18</td>
<td>Chapter 2: Job Order Costing</td>
</tr>
<tr>
<td>Wed.-5/19</td>
<td>Chapter 2: Job Order Costing</td>
</tr>
<tr>
<td>Thurs.-5/20</td>
<td>Chapter 3: Process Costing</td>
</tr>
<tr>
<td>Fri.-5/21</td>
<td><strong>Chapter 1 and Chapter 2 Connect Homework Due by 11:59 p.m.</strong></td>
</tr>
<tr>
<td></td>
<td>Chapter 3: Process Costing</td>
</tr>
<tr>
<td>Mon.-5/24</td>
<td><strong>Chapter 3 Connect Homework Due by 11:59 p.m.</strong></td>
</tr>
<tr>
<td></td>
<td>Chapter 4: Activity-Based Costing and Cost Management</td>
</tr>
<tr>
<td>Tues.-5/25</td>
<td>Chapter 4: Activity-Based Costing and Cost Management</td>
</tr>
<tr>
<td>Wed.-5/26</td>
<td><strong>Chapter 4 Connect Homework Due by 11:59 p.m.</strong></td>
</tr>
<tr>
<td></td>
<td>Exam 1 Review</td>
</tr>
<tr>
<td>Thurs.-5/27</td>
<td><strong>Quiz 1 Due by 12:00 p.m.</strong></td>
</tr>
<tr>
<td>Fri.-5/28</td>
<td><strong>Exam 1 - Chapters 1, 2, 3, and 4 (administered through Oaks; online proctoring)</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Testing Time Slots</strong> (I will provide Zoom links for each time slot from which you may login to the Zoom session and begin the exam; you do not need to schedule a particular time slot with me beforehand):</td>
</tr>
<tr>
<td></td>
<td>10:00 a.m. – 11:30 a.m.</td>
</tr>
<tr>
<td></td>
<td>12:30 p.m. – 2:00 p.m.</td>
</tr>
<tr>
<td></td>
<td>7:00 p.m. – 8:30 p.m.</td>
</tr>
<tr>
<td>Mon.-5/31</td>
<td>Chapter 5: Cost Behavior</td>
</tr>
<tr>
<td>Tues.-6/1</td>
<td>Chapter 5: Cost Behavior</td>
</tr>
<tr>
<td>Wed.-6/2</td>
<td><strong>Chapters 5 Connect Homework Assignment Due by 11:59 p.m.</strong></td>
</tr>
<tr>
<td></td>
<td>Chapter 6: Cost-Volume-Profit Analysis</td>
</tr>
<tr>
<td>Thurs.-6/3</td>
<td>Chapter 6: Cost-Volume-Profit Analysis</td>
</tr>
<tr>
<td>Fri.-6/4</td>
<td><strong>Chapters 6 Connect Homework Assignment Due by 11:59 p.m</strong></td>
</tr>
<tr>
<td>Day</td>
<td>Dates</td>
</tr>
<tr>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>Mon.</td>
<td>6/7</td>
</tr>
<tr>
<td>Tues.</td>
<td>6/8</td>
</tr>
</tbody>
</table>
| Wed.  | 6/9   | Chapters 7 Connect Homework Assignment Due by 11:59 p.m.  
Exam 2 Review |
| Thurs.| 6/10  | Quiz 2 Due by 12:00 p.m. |
| Fri.  | 6/11  | Exam 2 - Chapters 5, 6, 7  
- 10:00 a.m. – 11:30 a.m.  
- 12:30 p.m. – 2:00 p.m.  
- 7:00 p.m. – 8:30 p.m. |
| Mon.  | 6/14  | Chapter 8: Budgetary Planning |
| Tues. | 6/15  | Chapter 8: Budgetary Planning |
| Wed.  | 6/16  | Chapters 8 Connect Homework Assignment Due by 11:59 p.m.  
Chapter 9: Standard Costing and Variances |
| Thurs.| 6/17  | Chapter 9: Standard Costing and Variances |
| Fri.  | 6/18  | Chapters 9 Connect Homework Assignment Due by 11:59 p.m.  
Chapter 10: Decentralized Performance Evaluation |
| Mon.  | 6/21  | Chapter 10: Decentralized Performance Evaluation |
| Tues. | 6/22  | Chapters 10 Connect Homework Assignment Due by 11:59 p.m.  
Chapter 11: Capital Budgeting |
| Wed.  | 6/23  | Chapter 11: Capital Budgeting |
| Thurs.| 6/24  | Chapters 11 Connect Homework Assignment Due by 11:59 p.m.  
Exam 3 Review |
| Fri.  | 6/25  | Quiz 3 Due by 12:00 p.m. |
| Mon.  | 6/28  | Exam 3- Chapters 8, 9, 10, 11  
Testing Time Slots (I will provide Zoom links for each time slot from which you may login to the Zoom session and begin the exam)  
- 10:00 a.m. – 11:30 a.m.  
- 12:30 p.m. – 2:00 p.m.  
- 7:00 p.m. – 8:30 p.m. |
## List of Homework Assignments, Zoom Examples & Additional Practice Problems:

### Chapter 1: Introduction to Managerial Accounting

**Homework Assignment:**
- **E1-9:** Classifying Costs
- **PA1-4:** Classifying Costs; Calculating Total Costs; Identifying Impact of Misclassification

**Zoom Examples:**
- **E1-5:** Classifying Costs
- **E1-6:** Calculating Costs

**Additional Practice Problems:**
- **E1-2:** Identifying Management Functions
- **E1-4:** Classifying Costs

### Chapter 2: Job Order Costing

**Homework Assignment:**
- **E2-2:** Preparing Journal Entries
- **E2-7:** Calculating Overhead Rates, Actual and Applied Manufacturing Overhead, and Analyzing Over- or Underapplied Manufacturing Overhead
- **PA2-8:** Recording Manufacturing Costs, Preparing a Cost of Goods Manufactured Report, and Calculating Income from Operations

**Zoom Examples:**
- **M2-4 & M2-5:** Calculating Applied Manufacturing Overhead
- **E2-1:** Posting Direct Materials, Direct Labor, and Applied Overhead to T-Accounts, Calculating Ending Balances
- **PA2-1:** Recording Manufacturing and Nonmanufacturing Costs, Preparing the Cost of Goods Manufactured Report and Income Statement

**Additional Practice Problems:**
- **M2-1:** Identifying Companies That Use Job Order versus Process Costing
- **M2-4:** Calculating Predetermined Overhead Rates
- **E2-3:** Analyzing Labor Time Tickets and Recording Labor Costs
- **E2-5:** Calculating Predetermined Overhead Rate and Applied Overhead

### Chapter 3: Process Costing

**Homework Assignment:**
- **E3-5:** Calculating Physical Units and Equivalent Units (Weighted-Average Method)
- **E3-15:** Calculating Equivalent Units, Cost per Equivalent Unit, Reconciling the Cost of Work in Process (Weighted-Average Method)

**Zoom Examples:**
- **E3-7:** Calculating Equivalent Units, Cost per Equivalent Unit, Reconciling the Cost of Work in Process (Weighted-Average Method)
- **E3-17:** Calculating Equivalent Units, Unit Costs, and Cost Assigned (Weighted-Average Method)

**Additional Practice Problems:**
- **M3-5:** Calculating Physical Units and Equivalent Units (Weighted-Average Method)
- **M3-6:** Calculating Cost per Equivalent Unit (Weighted-Average Method)
- **M3-8:** Assigning Costs to Units
- **M3-12:** Calculating Equivalent Units (Weighted-Average Method)

### Chapter 4: Activity-Based Costing and Cost Management

**Homework Assignment:**
- **E4-3:** Calculating Activity Rates, Classifying Activities
- **PA4-3:** Selecting Cost Drivers, Assigning Costs Using Activity Rates

**Zoom Examples:**
- **E4-18:** Calculating Target Cost
### Chapter 5: Cost Behavior

**Homework Assignment:**
- *E5-1:* Identifying Cost Behavior Patterns

**Zoom Examples:**
- *E5-14:* Preparing Contribution Margin Income Statement
- *PA5-4:* Predicting Cost Behavior, Calculating Contribution Margin and Contribution Margin Ratio, Calculating Profit

**Additional Practice Problems:**
- *E5-2:* Determining Cost Behavior and Calculating Expected Cost
- *E5-3:* Calculating Contribution Margin and Contribution Ratio, Preparing Contribution Margin Income Statement
- *E5-10:* Estimating Cost Behavior Using Scatter-graph and High-Low Methods

### Chapter 6: Cost-Volume-Profit Analysis

**Homework Assignment:**
- *E6-2:* Identifying Elements on a CVP Graph
- *E6-3:* Determining Break-Even Point, Target Profit, Margin of Safety
- *E6-4:* Analyzing Changes in Price, Cost Structure, Degree of Operating Leverage
- *E6-16:* Analyzing Multiproduct CVP

**Zoom Examples:**
- *M6-17:* Analyzing Multiproduct CVP, Calculating Weighted-Average Contribution Margin Ratio
- *E6-5:* Calculating Contribution Margin and Contribution Margin Ratio; Identifying Break-Even Point, Target Profit

**Additional Practice Problems:**
- *M6-1:* Calculating Contribution Margin, Contribution Margin Ratio
- *M6-7:* Calculating Margin of Safety
- *M6-18:* Calculating Break-Even Sales Using Weighted-Average Contribution Margin Ratio
- *E6-14:* Calculating Break-Even Point with Different Cost Structures
- *PA 6-2:* Analyzing Break-Even Point, Setting Target Profit, Degree of Operating Leverage

### Chapter 7: Incremental Analysis for Short-Term Decision Making

**Homework Assignment:**
- *PA7-1:* Analyzing Special-Order Decision
- *PA7-2:* Analyzing Make-or-Buy Decision
- *PA7-3:* Analyzing Keep-or-Drop Decision
- *PA7-7:* Analyzing Sell-or-Process-Further Decision

**Zoom Examples:**
- *E7-5:* Analyzing Special-Order Decision
- *E7-6:* Analyzing Make-or-Buy Decision
- *E7-7:* Analyzing Keep-or-Drop Decision
- *E7-8:* Analyzing Sell-or-Process-Further Decision

**Additional Practice Problems:**
- *M7-5:* Analyzing Special-Order Decision
### Chapter 8: Budgetary Planning

**Homework Assignment:**
- **PA8-1:** Preparing Operating Budgets
- **PA8-2:** Preparing Budgeted Income Statement
- **PA8-3:** Preparing Cash Budget

**Zoom Examples:**
- **E8-15:** Preparing Budgeted Income Statement
- **E8-16:** Preparing Cash Budget
- **PA8-6:** Preparing Operating Budgets for a Merchandising Firm

**Additional Practice Problems:**
- **E8-5:** Preparing Sales and Production Budgets
- **E8-6:** Preparing Raw Materials Purchases and Manufacturing Overhead Budgets
- **E8-7:** Preparing Direct Labor Budget
- **E8-8:** Preparing Cost of Goods Sold Budget
- **E8-9:** Preparing Selling and Administrative Expense Budget
- **E8-10:** Preparing Budgeted Income Statement

### Chapter 9: Standard Costing & Variances

**Homework Assignment:**
- **E9-4:** Calculating Direct Materials and Direct Labor Variances
- **E9-11:** Calculating Variable Manufacturing Overhead Variances
- **E9-13:** Determining Actual Costs, Standard Costs, and Variances

**Zoom Examples:**
- **PA9-1:** Calculating Direct Material, Direct Labor, Variable Overhead Variances

**Additional Practice Problems:**
- **E9-3:** Interpreting Direct Materials Price, Quantity Variances
- **E9-6:** Calculating Direct Materials Variances
- **E9-7:** Calculating Direct Labor Variances
- **E9-8:** Calculating Variable Overhead Variances

### Chapter 10: Decentralized Performance Evaluation

**Homework Assignment:**
- **E10-7:** Computing ROI & Residual Income
- **E10-8:** Computing ROI & Residual Income
- **P10A-1:** Evaluating Managerial Performance, Proposed Project Impact on Return on Investment, Residual Income

**Zoom Examples:**
- **E10-5:** Calculating Return on Investment, Residual Income, Determining Effect of Changes in Sales, Expenses, Invested Assets, Hurdle Rate on Each
- **PA 10-3:** Evaluating Managerial Performance, Proposed Project Impact on Return on Investment, Residual Income

**Additional Practice Problems:**
- **ME10-6:** Computing ROI & Residual Income
- **ME10-7:** Computing ROI & Residual Income

### Chapter 11: Capital Budgeting

**Homework Assignment:**
- **E11-2:** Calculating Accounting Rate of Return, Payback Period
- **E11-4:** Calculating Accounting Rate of Return, Payback Period, Net Present Value, Estimating Internal Rate of Return
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>E11-6:</strong> Deciding to Lease or Buy</td>
<td></td>
</tr>
<tr>
<td><strong>Zoom Examples:</strong></td>
<td><strong>E11-1:</strong> Calculating Accounting Rate of Return, Payback Period  <strong>E11-3:</strong> Calculating Net Present Value, Internal Rate of Return  <strong>E11-7:</strong> Deciding to Lease or Buy</td>
</tr>
<tr>
<td><strong>Additional Practice Problems:</strong></td>
<td><strong>E11-II:</strong> Using NPV to Evaluate Mutually Exclusive Projects  <strong>PA11-4:</strong> Calculating Accounting Rate of Return, Payback Period, Net Present Value, Estimating Internal Rate of Return</td>
</tr>
</tbody>
</table>