

CALIFORNIA POLYTECHNIC STATE UNIVERSITY, SLO

Orfalea College of Business

BUS 215, Fall 2015
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COURSE SYLLABUS

BUS 215 - MANAGERIAL ACCOUNTING Applications of accounting for making decisions. Content includes planning and control issues including cost behavior, budget presentation, performance reporting; addresses social responsibility and employee motivational and behavioral considerations. Preparation of spreadsheet applications useful for decision-making. 4 lectures. Prerequisite: Demonstrated competency in electronic spreadsheet, word processing, and presentation applications. BUS 212 or BUS 214 or equivalent.

COURSE OBJECTIVES

1. Introduce the accounting concepts and information used to make business decisions and to help you understand how and why they are used.
2. Develop a working vocabulary necessary to understand the business decision process and environment.
3. Introduce you to the application and use of spreadsheets in decision making.
4. Develop an increased analytical ability through the solution of business decision problems.

COURSE MATERIALS

Text: Managerial Accounting, 15th Edition, Garrison, Noreen, Brewer

Calculator in some form; **Note: cell phones, notepads, etc. are not allowed during exams**

Access to a spreadsheet program and a word processing program (WordPerfect/Quattro Pro, Microsoft Word/Excel, etc.)

Scantron Form 882 (have one with you at all times)

GRADING Grading is mostly objective and is done strictly on a percentage basis. There will be no grading on a curve. Grades will be determined as follows:

Exams - Mini (3)	210	465-500	93%+	A
Exam - Final	100	450-464	90%<93%	A-
Homework	40	435-449	87%<90%	B+
Projects	30	415-434	83%<87%	B
Attendance	40	400-414	80%<83%	B-
Participation, effort, etc.	40	385-399	77%<80%	C+
Quizzes	30	365-384	73%<77%	C
Office visit	20	350-364	70%<73%	C-
		335-349	67%<70	D+
Total	<u>500</u>	315-334	63%<67%	D
		300-314	60%<63%	D-
		<300	<60%	F

EXAMS (62% of grade) There will be three mini exams during the quarter covering the chapters designated, plus a comprehensive final exam. Exams are to be taken at the regularly scheduled times. Make-ups are not normally given. Any exceptions must be cleared with the instructor prior to the exam.

HOMEWORK (8% of grade) Homework assignments are shown on a separate **Assignment Schedule**. Assignments are due at the beginning of class on the date indicated.

Homework will be used in conjunction with the lectures. Some, but not all, of the homework will be reviewed

in class. The review will be done in several different ways: the instructor presenting the answers with discussion and questions, students being asked to respond, students being asked to put solutions on the board, etc. Always be prepared to present your solution to the class.

Homework assignments will be collected on a random basis throughout the quarter. Each student begins the quarter with the full 40 points for homework. Failure to turn in homework will result in losing points, usually at the rate of 5 points per failure. Late homework will not be accepted. Lost points cannot be made up.

You are strongly encouraged to do your homework using a computer (word processing or spreadsheet program as appropriate). Some assignments will require the use of a computer. **Note:** Written answers to questions for each chapter must be done in full explanatory sentences with good structure, spelling, etc.

If you must miss a class, you are advised to 1) give your homework to a classmate to turn in at the beginning of class, or 2) email your homework to the instructor prior to the beginning of class. You must also include a note describing the reason for missing class.

PROJECTS (6% of grade) Three short projects will be assigned during the quarter.

ATTENDANCE (8% of grade) Attendance is very important. To encourage high attendance, 40 points is based solely on attendance. Un-excused absences will result in a loss of 5 points per absence.

QUIZZES (6% of grade) Approximately 4-5 quizzes of 10 points each will be given during the quarter, and may be either announced or unannounced. Only the 3 highest scores will count toward your grade. You must be in attendance for all quizzes. No make-ups, no exceptions.

OFFICE VISIT (4% of grade) Each student is required (i.e., failure results in an incomplete in the course) to visit the instructor's office at least one time during the first 2 weeks of the quarter (i.e., not later than October 5). Visits may be made during normal office hours or by appointment. An office visit form will be handed out during the first class meeting. This form is to be filled out prior to your office visit and given to the instructor at the beginning of your visit. Office visits usually take about 5-7 minutes each.

PARTICIPATION, DISCUSSION, EFFORT (6% of grade) All students are expected to make an adequate effort to learn the material presented in this class. This course requires a lot of time and is very involved. To succeed, you must be willing to devote time and energy to it. The entire class benefits from your active participation and discussion. Don't be afraid to ask questions, even if you think it is a "stupid" question. **The only stupid question is the one you don't ask.** Don't be afraid to volunteer your solutions to the homework, even if you don't think you did it correctly. Even if you did make a mistake, chances are very good that others in the class did the same. **We are here to learn**, and we can all learn from each other. Points in this category are assigned based on the subjective judgement of the instructor as to his perception of your level of effort.

HELP! I don't understand this stuff! Good news! Free tutoring help is available. SAAC (an accounting student group) runs a tutoring lab that is open to all students. Also, the instructor is available during office hours, including by appointment, and via email. If you are having difficulties, get help early.

COMMENTS ABOUT THIS CLASS This class is not taught by extensive lecture. It is taught more like a math class, by limited lecture and by going over most of the homework problems to discuss and review the concepts in each chapter.

25-35 Cal Poly, the Orfalea College of Business, and your instructor strongly subscribe to the "25-35" concept, which in brief is that in order to adequately learn course materials college students need to spend, on average, about two hours outside of class (reading, studying, problem solving, preparing for tests and quizzes, reports, projects, etc.) for each hour spent in class. In effect this means that for the full-time college student, college is like a full-time job.

ACADEMIC DISHONESTY: CHEATING AND PLAGIARISM Cheating will not be tolerated in this class. Any student involved in cheating in any form will be dealt with in accordance with Cal Poly's academic policy, excerpts of which are provided below. This will normally mean an automatic "F" grade in the course. This means no cheating on homework, quizzes, exams, the projects, or any other aspect of the course.

In an effort to enforce this campus policy, no electronic devices of any sort, other than a non-programmable calculator as mentioned above, shall be used during exams and quizzes. Further, no such devices shall be placed on the desktop/tabletop during those times. Violations will result in a grade reduction on the quiz or exam of 10% at a minimum, even if no cheating is suspected.

Cell phones, notebooks, etc. may not be used as calculators during exams and quizzes. If you need a calculator, bring one with you to class. The instructor cannot provide you with a calculator. Students may not share calculators. Be sure your calculator has adequate power before coming to class. This is your responsibility.

Except as might be allowed on the projects, no data-file sharing will be allowed.

The following is an excerpt from the Campus Administrative Manual Section 684:

Cheating is defined as obtaining or attempting to obtain, or aiding another to obtain credit for work, or any improvement in evaluation of performance, by any dishonest or deceptive means. Cheating includes, but is not limited to: lying; copying from another's test or examination; discussion of answers or questions on an examination or test, unless such discussion is specifically authorized by the instructor; taking or receiving copies of an exam without the permission of the instructor; using or displaying notes, "cheat sheets," or other information devices inappropriate to the prescribed test conditions; allowing someone other than the officially enrolled student to represent same.

Cheating requires an "F" course grade and further attendance in the course is prohibited. However, if a student appeals the charge of cheating, s/he shall be permitted to remain in the class through the appeals process. The instructor is obligated to place evidence of the cheating in writing before the Vice President of Student Affairs with copies to the department head of the student's major. Physical evidence, circumstantial evidence, and testimony of observation may be included. Said memorandum should notify the student that if s/he denies cheating an appeal is possible through the Fairness Board once the department head of the course of record has been consulted regarding the appeal. Instructors should be confident that cheating has occurred; if there is any doubt, the student should be consulted and/or additional information sought prior to taking action for cheating. Students' rights shall be ensured through attention to due process.

Plagiarism is defined as the act of using the ideas or work of another person or persons as if they were one's own without giving proper credit to the source. Such an act is not plagiarism if it is ascertained that the ideas were arrived through independent reasoning or logic or where the thought or idea is common knowledge. Acknowledgment of an original author or source must be made through appropriate references; i.e., quotation marks, footnotes, or commentary. Examples of plagiarism include, but are not limited to the following: the submission of a work, either in part or in whole completed by another; failure to give credit for ideas, statements, facts or conclusions which rightfully belong to another; failure to use quotation marks when quoting directly from another, whether it be a paragraph, a sentence, or even a part thereof; close and lengthy paraphrasing of another's writing without credit or originality; use of another's project or programs or part thereof without giving credit. Plagiarism may be considered a form of cheating and therefore subject to the same policy.

Assignment Schedule

Week	Date	Reading/Subject	Assignments Due
1	09/21 M	Orientation	Use spreadsheets as appr.
		Office Visits	Bold = computer req'd
	09/23 W	Ch. 1 Managerial Accounting: An Overview; App. 1A	Q 1, 3,4,5,8,14,15
		Decision Making Cycle; Office Visits	Ex 3
2	09/28 M	Ethics, problem solving	
		Work on take home assignment due 9/30	
	09/30 W	Ch. 2 Managerial Accounting and Cost Concepts	Q 1-7,10,14-17
		Skip appendices; Office Visits	Take home, Ex 1,2,3,4
3	10/05 M	Mini Exam - Ch 1 & 2; Office Visits	Scantron
		Ch. 3 Job-Order Costing (skip appendices)	Read/study chapter
	10/07 W	Ch. 3 Job-Order Costing	Q 1,4,7,8,9,13
		Ch. 3 Job-Order Costing	Ex 1,2,3,4; P 25
4	10/12 M	Ch. 5 Cost-Volume-Profit Relationships	Read/study chapter
		Ch. 5 Cost-Volume-Profit Relationships	Q 1,2,3,5,8,9 Ex 1,2
	10/14 W	Ch. 5 Cost-Volume-Profit Relationships	Ex 4,5,6,7,11
		Ch. 5 Cost-Volume-Profit Relationships	
5	10/19 M	Mini Exam - Ch 3 & 5	Scantron
		Ch. 6 Variable Costing and Segment Reporting (skip app.)	Read/study chapter
	10/21 W	Ch. 6 Variable Costing and Segment Reporting	Q 1-5, 9-12
		Ch. 6 Variable Costing and Segment Reporting	Ex 1,2,3,4
6	10/26 M	Ch. 7 Activity Based Costing (skip appendiz)	Read/study chapter
		Ch. 7 Activity Based Costing	Q 1,2,4,5,6,10
	10/28 W	Ch. 7 Activity Based Costing	Ex 1,15
		Ch. 7 Activity Based Costing	P 16
7	11/02 M	Mini Exam - Ch 6 & 7	Scantron
		Ch. 8 Master Budgeting	Read/study chapter
	11/04 W	Ch. 8 Master Budgeting	Q 1,2,5,6,9,10
		Ch. 8 Master Budgeting	Ex 1,2,3,4,11
8	11/09 M	Ch. 10 Standard Costs and Variances (skip appendices)	Read/study chapter
		Ch. 10 Standard Costs and Variances	Q 1-6,8
	11/11 W	Veterans Day holiday - no class	Work on project due 11/16
9	11/16 M	Ch. 10 Standard Costs and Variances	Ex 1,2,3
		Ch. 10 Standard Costs and Variances	P 9 (also project due)
	11/18 W	Ch. 11 Performance Measurement (skip appendices)	Read/study chapter
		Ch. 11 Performance Measurement	Q 1-6 Ex 1,2
10	11/23 M	Ch. 11 Performance Measurement	Ex 3 P 15
		Ch. 13 Capital Budgeting Decisions (skip appendices)	Read/study chapter
	11/25 W	Thanksgiving holiday - no class	Enjoy!
11	11/30 M	Ch. 13 Capital Budgeting Decisions	Q 1-6,8-10,12,14
		Ch. 13 Capital Budgeting Decisions	Ex 1-6
	12/02 W	Review for final exam	
		Course evaluation	
FINAL	12/11 F	Final Exam - 4:10 - 7:00 pm	Scantron

Note: This assignment schedule is subject to change at any time.

Make sure you always have the most recent version. This verison is:

Version 3