

**CAL POLY SAN LUIS OBISPO
ORFALEA COLLEGE OF BUSINESS**

**BUSINESS 215
MANAGERIAL ACCOUNTING**

**COURSE SYLLABUS
Fall 2015**

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Office Hours: TU and TH 8:00-9:00am; 11:00-12:00PM

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Course Description :

Applications of accounting for making business decisions. Content includes planning and control issues including cost behavior, budget preparation, performance reporting, behavioral considerations and ethics issues. Preparation of spreadsheet applications useful for decision-making.

Prerequisite: Demonstrated competency in electronic spreadsheet, word-processing, and presentation applications. BUS 212 or 214 or equivalent.

LEARNING OBJECTIVES

BASIC LO:

LO 1.1

Students completing the undergraduate business program in the Orfalea College of Business will be able to apply knowledge to identify opportunities and solve business problems.

LO 2.1

Students completing the undergraduate business program in the Orfalea College of Business will be able to evaluate the social and ethical responsibilities of business organizations.

SPECIFIC LO:

- (1) Understand the difference between financial and managerial accounting
- (2) Identify costs components and how and why costs behave differently in response to changes in production
- (3) Know how to prepare absorption and variable cost income statements
- (4) Understand different costing systems and how production data is gathered and reported

- (5) Demonstrate an ability to prepare sales, production , and costs budgets
- (6) Differentiate between relevant and irrelevant costs in decision making
- (7) Be able to evaluate alternative costs of action
- (8) Identify behavioral considerations in cost analysis and responsibility accounting concepts
- (9) Know the methods that support capital budgeting decisions
- (10) Understand accounting ethics and demonstrate an ability to analyze ethical dilemmas faced by management accountants**

Textbook: *Managerial Accounting (15th edition)* by Garrison, Noreen & Brewer; published by McGraw-Hill Irwin. This is a paper bound book available in the bookstore. At the time of purchase you will be given a security number to access “CONNECT” materials on line that are part of the course requirements. There should be an e-book version of the text available through “Connect Plus Accounting.” **Please see the last three pages for instructions how to use the CONNECT system.**

CLASS ATTENDANCE/INVOLVEMENT/HOMEWORK: Your participation is important to the success of the course. Attendance will be taken at each class meeting and may affect your final course grade. Use the **CONNECT** feature provided on line by the publisher to complete class assignments. **LearnSmart for each chapter is worth 5% toward your final course grade. The homework assignments that also are done on the CONNECT system are worth 5%.**

ACADEMIC INTEGRITY: The College of Business expects all its students to learn, respect, and practice integrity. All acts of dishonesty are unacceptable, including cheating, plagiarism, forgery, misrepresentation, falsification, prohibited collaboration, and prohibited use of files. The college’s policy on academic integrity will be adhered to the Campus Administrative Manual (CAM) (Section 684). Violations may result in a failing grade for the assignment and/or for the class or other appropriate action.

DISABILITY ACCOMMODATIONS: For students with physical and/or learning disabilities who require accommodations, please contact the Disability Resource Center (Student Services Bldg 124, phone 756-1395).

NOTE TO THE STUDENTS: This class is manageable and most students get out of it what they put in. If you are engaged in course learning you will enjoy it (enjoy accounting -- it is possible). My goal is to make the class informative so that it serves as a strong foundation for your future business studies.

Classroom Code of Responsibilities

Student Responsibilities

1. Stop talking as soon as I begin the lecture each day. It is rude to continue to talk once the class has started.
2. Don't read a newspaper or other document; don't sleep during class; don't hold side conversations with your neighbor(s); and don't check your e-mail, update your face book, or tweet in class.
3. Attend all classes unless an emergency arises. If that occurs, please let me know by e-mail or in person. Remember, the quizzes are based on class discussions. Unexcused absences from the midterm and/or final exam may lead to a grade of zero for that assignment.
4. If you have to use the restroom before the 10 minute break, please do so quietly and quickly.
5. Do your own work. Cheating will not be tolerated.
6. You cannot use cell phones on exams. Basic calculators are acceptable to help with the math.

If you violate any of these rules, I may ask you to leave class for the day. I don't want to embarrass anyone but I expect to have your respect and attention throughout the course.

My Obligations

1. Model ethical behavior in the classroom and out-of-class discussions.
2. Be respectful towards all students; not to talk down to you.
3. Provide interesting and informative lectures and discussions that challenge your intellectual curiosity.
4. Be available during office hours and, when necessary, at other times during the course.
5. Assist you in any way that I can to help you learn the course material.
6. Be fair in the grading process including grading quizzes, examinations, term papers, and the group case presentation.
7. Be diligent in returning work with a grade and, where appropriate, explanation of why points were take off your grade.

GRADING

Learn Smart (5%) and CONNECT (5%)

Directions for how to access the system will be provided on September 24.

Midterms (25% each) and Final Exam (30%)

1. There are two midterms and a final exam in this course. The midterms are worth 20% each toward your final grade and the final exam is worth 40%. Each midterm will cover only specifically assigned chapters while the final will be comprehensive. All exams must be taken on the date indicated in the course syllabus. Absences are unacceptable unless cleared by me **BEFORE** the scheduled date of the exam. The point is if you had a cold and felt bad, you wouldn't (shouldn't) necessarily call in sick to work so doing so for a class exam is equally inappropriate. Also, not being prepared is not an excuse for missing an exam. In extreme cases, make-up exams will be administered at a time of mutual convenience. If you have a good reason for missing an exam such as major illness or death in your family, then I will arrange for a makeup exam. However, you must contact me in advance under these circumstances.

In-class assignment (10%)

You have analyze an ethics case to be distributed that deals with a common ethical dilemma faced by a management accountant. Additional details will be provided during the course.

GRADE DETERMINATION:

Connect assignments (including Learnsmart).....	5 %
Homework on the Connect system.....	5%
Midterm Exams (2) 25% each.....	50%
Final Exam.....	30%
In-class Assignment.....	10%
Total grade determination.....	100%*

*Your grade may be adjusted based on class attendance and/or performance.

Letter Grades/Numerical Equivalents

A = 93-100	C+ = 77-79
A- = 90-92	C = 73-76
B+ = 87-89	C- = 70-72
B = 83-86	D = 60-69
B- = 80-82	F = 0-59

COURSE OUTLINE

<u>Dates</u>	<u>Chapter</u>	<u>Homework</u>
Tues. Sept. 22	Introduction and Explanation of Connect System and Course Smart	
Thurs., Sept. 24	Chapter 1 + Appx 1A Chapter 2	_____
Tues., Sept. 29	Chapter 2 Chapter 3	E 2-2, 2-3, 2-4, 2-5, 2-6; P 2-20 -----

Thurs., Oct. 1	Chapter 3 Chapter 5	E 3-1, 3-5, 3-6, 3-154 P 3-22
Tues., Oct. 6	Chapter 5 Chapter 6	E 5-1, 5-5, 5-6, 5-7, 5-8, 5-13; P 5-20
Thurs., Oct 8	Chapter 6	E 6-1, 6-2, 6-5, 6-6, 6-7; P 6-19
Tues., Oct. 13	Midterm Exam #1	Chapters 2-6
Thurs., Oct. 15	Chapter 8	_____
Tues., Oct. 20	Chapter 8 Chapter 10	E 8-1, 8-2, 8-3, 8-4, 8-7; P 8-21 _____
Thurs., Oct. 22	Chapter 10 Chapter 11	E 10-1, 10-2, 10-3, 10-6; P 10-9; P 10-14
Tues., Oct. 27	Chapter 11 Chapter 12	E 11-1, 11-2, 11-6, 11-11, P 11-18 _____
Thurs., Oct. 29	Chapter 12	E 12-1, 12-2, 12-3, 12-4, 12-10, 12-17; P 12-21
Tues., Nov. 3	Midterm Exam #2	Chapters 8; 10-12
Thurs., Nov. 5	Chapter 13	_____
Tues., Nov. 10	Chapter 13	E 13-1, 13-2, 13-5, 13-6, 13-7, 13-9 P 13-22, P 13-28
Thurs., Nov. 12	NO CLASS MEETING	_____
Tues., Nov. 17	Chapter 14	_____
Thurs., Nov. 19	Chapter 14 Ethics in Management Accounting	E 14-2, 14-6, P 14-8, P 14-14 _____
Tues., Nov. 24	Discussion of In-class Assignment	_____
Thurs., Nov. 26	No Class: Thanksgiving Break	
Tues., Dec. 1	In-class Assignment	_____

Thurs., Dec. 3

Review

Tues., Dec. 8

Final Exam: 10:10-1:00pm

TBA