

CAL POLY STATE UNIVERSITY
Orfalea College of Business

BUSINESS 215 – MANAGERIAL ACCOUNTING
Fall 2015
TTh 2:10-4:00pm Room 03-209
Trisha Anderson

Office: 03-336
E-mail: tranders@calpoly.edu
Office Hours: TTh 1-2pm
Also by Appointment

TEXTBOOK AND SUPPLEMENTAL MATERIALS

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.”

COURSE DESCRIPTION

Applications of accounting for making business decisions. Content includes planning and control issues including cost behavior, budget preparation, performance reporting, social responsibility, employee motivational issues and behavioral considerations. 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.

COURSE LEARNING OBJECTIVES

BASIC LO: Apply knowledge to identify opportunities and solve business problems.

SPECIFIC LO:

- Understand the difference between financial and managerial accounting
- Identify costs components and how and why costs behave differently in response to changes in production
- Know how to prepare absorption and variable cost income statements
- Understand different costing systems and how production data is gathered and reported
- Demonstrate an ability to prepare sales, production, and costs budgets
- Differentiate between relevant and irrelevant costs in decision making
- Be able to evaluate alternative costs of action
- Identify behavioral considerations in cost analysis and responsibility accounting concepts
- Know the methods that support capital budgeting decisions
- Understand managerial accounting ethics and demonstrate an ability to weigh ethical considerations in decision making

RECOMMENDATIONS FOR SUCCESS

- Review the course syllabus and understand course assignments.
- Attend all class meetings, participate in class discussions, ask questions and *practice*. Most of us need to work additional home work problems.
- Read the chapter and work the homework problems before class.
- *Connect* is an excellent resource which provides immediate feedback.
- Study with other students and see if you can explain logic for the homework problems.
- Participate in class discussions! Students are generally fearful of speaking in class. Now is the appropriate time to overcome that fear.
- Well designed college classes require two to three hours of study outside of class for every hour in class. If you want to do well, plan on spending this much time.
- If you feel you need help, please approach me as soon as possible. Please do not wait until it is too late.

EXAMINATIONS

Midterms and Final Exam

There are two midterms and a final exam in this course. 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.

GRADE DETERMINATION:

Attendance/participation.....	20
Connect assignments (including Learnsmart).....	50
Midterm Exams (2) 50pts each.....	100
Final Exam.....	100
Group Project.....	50
Total grade determination.....	320

Letter Grades

A = 94-100	C+ = 77-79
A- = 90-93	C = 73-76
B+ = 87-89	C- = 70-72
B = 83-86	D = 60-69
B- = 80-82	F = 0-59

HOMEWORK, PARTICIPATION AND ATTENDANCE

Reading and homework should be completed before class. Many of the assigned problems will be reviewed in class. Consistent preparation of assignments is essential to succeed in accounting courses. Individuals will be expected to participate in class. In addition, homework will be collected randomly by a method I choose that morning.

TUTORING

Tutoring is available to help Accounting 214 and 215 students with basic financial accounting questions. The Accounting Tutoring Lab is located in the computer lab on the 3rd floor. Hours are Monday-Thursday. Specific hours will be posted.

ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a learning disability requiring an accommodation, please see me and contact the Student Affairs' Disabled Resource Center in the Student Services Building. The phone number is 756-1395.

INSTRUCTOR & UNIVERSITY POLICIES

Be sure you have the necessary time to succeed in this class. I encourage you to use my office hours to discuss any problems you have with the material or to check your grades. Concepts can be more readily understood when discussed in a small group setting

In order to withdraw after the second week of instruction, students must have a serious and compelling reason. The Chair of the Accounting Area will verify and evaluate the reason.

Honesty is expected, it is absolutely necessary to preserve the integrity of the individual, the institution and the degree conferred by the University.

Examination/quiz make-up & late homework policy:

Students are expected to take the quizzes/exams and turn in homework as scheduled. If this becomes impossible, you must contact me **PRIOR** to the due date.

Credit will **NOT** be given for homework handed in late, **UNLESS** you have made prior arrangements with me. Homework must be completed prior to every class meeting. We will review homework as scheduled and I expect participation in this process. If you must miss class, please contact another class member to determine if there have been any additional assignments or other changes in the assignment schedule.

Honesty & Integrity:

Cal Poly's academic policy states "Cal Poly will not tolerate academic cheating or plagiarism in any given form". Ethical behavior is practiced continually, in your decision-making and daily living. Two of the shared values listed within the Orfalea College of Business's mission statement are honesty and integrity. **HONOR THEM DAILY.**

Tentative Class Schedule

Week	Date	Class Content	Reading / Homework Due
1	Sept 22	Orientation / Introduction / Review Financial Reporting Lecture Ch. 1: An Overview	
	Sept 24	Lecture Ch. 2: Managerial Accounting and Cost Concepts / Orientation to Connect	
2	Sept 29	Lecture Ch. 2 / Ch. 3: Job Order Costing	CH. 2: Q 2, 3, 4, 5, 7, 15, 16 Ex 2, 3, 4, 6, 7, 13, 15 P 21
	Oct 1	Lecture Ch. 3: Job Order Costing	CH. 3: Q 1, 2, 4, 8, 9 Ex 1, 2, 4, 5, 7, 18, P 21, 22, 24
3	Oct 6	Lecture Ch. 5: Cost-Volume-Profit Relationships	CH. 5: Ex 1, 4, 5, 6, 7, 8, 12, 17 P 20, 22
	Oct 8	Lecture Ch. 6: Variable Costing and Segment Reporting	CH. 6: Q 1, 2, 3, 9 Ex 1, 2, 5, 6, 12 P 19, 20
4	Oct 13	Review	Hand Out Group Project Assignment
	Oct 15	Midterm #1	
5	Oct 20	Review Midterm / Lecture Ch. 7: Activity Based Costing	
	Oct 22	Lecture Ch. 7: Activity Based Costing	CH. 7: Q 1, 2, 6, 7 Ex 1, 2, 3, 4, 7, 8, 13, 15 P 17, 19
6	Oct 27	Lecture Ch. 8: Master Budgeting	CH. 8: Q 1, 2, 3 Ex 1, 2, 3, 4, 5, 6, 7, 8, 9 P 17, 19, 21
	Oct 29	Lecture Ch. 10: Standard Cost and Variances	CH. 10: Q 1, 2, 3, 8 Ex 1, 2, 3, 4, 8, P 9, 14, 15
7	Nov 3	Lecture Ch. 11: Performance Measurement in Decentralized Organizations	CH 11: Q 1, 2, 3 Ex 1, 2, 3, 5, 8, 9, 13 P 15, 18
	Nov 5	Review	
8	Nov 10	Midterm #2	
	Nov 12	Review Midterm / Lecture Ch. 12: Differential Analysis	
9	Nov 17	Lecture Ch. 12: Differential Analysis	CH 12: Q 1, 2, 3, 10 Ex 1, 2, 3, 4, 9, 10, 11 P 19, 23
	Nov 19	Lecture Ch. 13: Capital Budgeting Decisions	
10	Nov 24	Flex Day	
	Nov 26	No Class – Thanksgiving	
11	Dec 1	Lecture Ch. 13 – Capital Budgeting Decisions	CH. 13: Q 1, 2, 3, 6, 14 Ex 2, 3, 7, 10, 15 P 16
	Dec 3	Final Exam Review	
	Dec 8 th	FINAL EXAM (100 pts) 4:10-7pm	