



BUSINESS 215: MANAGERIAL ACCOUNTING

COURSE SYLLABUS Fall 2015

PROFESSOR DAN BANFIELD

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Open Office Hours: MON and THUR 12:00-1:00am

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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, 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.

REQUIRED COURSE MATERIALS:

- *Managerial Accounting*, by Garrison, Noreen, and Brewer, 15th Edition, McGraw-Hill. With the textbook, you have also purchased online access to Connect Plus. ISBN: 9781308239255.
- The URL of our course on CONNECT is <https://connect.mheducation.com/class/r-banfieldaccounting-215-t-th-fall-2015>. Class reading assignments and chapter homework are all done through CONNECT.
- A basic four-function calculator.

LEARNING OBJECTIVES: Upon successful completion of the course, the student will be able to:

- (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 managerial accounting ethics and demonstrate an ability to weigh ethical considerations in decision making

GRADE DETERMINATION:

Attendance/participation.....	5%
CONNECT assignments (including LearnSmart).....	10%
Quizzes.....	10%
Midterm #1.....	20%
Midterm #2.....	20%
Final Exam.....	<u>35%</u>
Total grade determination.....	100%

Letter Grades

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

ATTENDANCE/PARTICIPATION: Participation is important to the success of the course. Attendance will be taken at each class meeting. Class participation will be noted by the instructor. Your participation will be ONE of the deciding factors in the end if your grade is on the borderline. Your grade may be raised to the next highest grade if you have completed ALL work including online homework, quizzes, attended all classes, and actively participated in class discussions and activities.

CONNECT ASSIGNMENTS: All homework assignments (including LearnSmart assignments) are delivered through McGraw-Hill CONNECT. Due dates for all homework assignments are indicated on CONNECT. LearnSmart assignments are required to be completed prior to class. Homework assignments have no time limits other than the submittal deadline. You are allowed unlimited attempts before the due date until you are satisfied with your work. **No late submissions will be accepted.**

QUIZZES: Four quizzes will be given throughout the term at scheduled dates. All quizzes will be in a multiple- choice format. **No early or makeup quizzes will be given. The lowest quiz grade will be dropped.** The policy of dropping the lowest quiz is to make up for a quiz you miss due to being sick, having a job interview, attending a wedding, having a technical problem, or any other reason.

EXAMINATIONS: Three exams (two midterms and a final) will be given at scheduled dates and times. The midterms are worth 20% each toward your final grade and the final exam is worth 35%. 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 schedule. Absences are unacceptable unless cleared by me BEFORE the scheduled date of the exam. Make-up exams will only be considered for valid and documented reasons including personal medical, family emergencies, or legitimate academic events. It is your responsibility to inform me prior to the scheduled exam. **Any unexcused absence from the exam will result in a grade of 0.**

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).

STUDENT EXPECTATIONS: My goal is to make the class informative and helpful towards your career goals. I expect you to conduct yourself in a professional manner in the classroom. Come to class prepared, ready to focus on the task at hand. NO CELL PHONES during class. If you have an emergency that needs to be addressed through the use of your cell phone, please step out of class.

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COURSE SCHEDULE:

(This schedule is subject to change. It is the student's responsibility to keep track of all pertinent changes (check PolyLearn frequently for class information updates) and to advise the instructor of any classes you anticipate missing.)

Week	Date	Class Content
Week 1	Tue 22-Sep	Course Introduction
	Thur 24-Sep	Chapter 1
Week 2	Tue 29-Sep	Chapter 2
	Thur 1-Oct	Chapter 2
Week 3	Tue 6-Oct	Chapter 3 (Quiz #1)
	Thur 8-Oct	Chapter 3
Week 4	Tue 13-Oct	Chapter 5
	Thur 15-Oct	Exam #1
Week 5	Tue 20-Oct	Chapter 6
	Thur 22-Oct	Chapter 7
Week 6	Tue 27-Oct	Chapter 8 (Quiz #2)
	Thur 29-Oct	Chapter 8
Week 7	Tue 3-Nov	Chapter 10
	Thur 5-Nov	Chapter 10 (Quiz #3)
Week 8	Tue 10-Nov	Chapter 11
	Thur 12-Nov	Exam #2
Week 9	Tue 17-Nov	Chapter 12
	Thur 19-Nov	Chapter 13
Week 10	Tue 24-Nov	Chapter 13 (Quiz #4)
	Thur 26-Nov	Thanksgiving Holiday - No Class
Week 11	Tue 1-Dec	Chapter 14
	Thur 3-Dec	Final Exam Review
Week 12	Tue 8-Dec	Final Exam