

CAL POLY STATE UNIVERSITY SAN LUIS OBISPO – ORFALEA COLLEGE OF BUSINESS

BUS 215 – Managerial Accounting

FALL 2015 SYLLABUS - MW 6:10 p.m. to 8 p.m.

Instructor: Dr. Grant Trexler, CPA

Office: Jesperson Hall 116-205 (down by the football field)

Office Hours: Wednesday 5-6 pm and Friday, 8-9 am and by appointment (I'm flexible so e-mail me)

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COURSE OUTLINE

Course Description and Learning Objectives

"Applications of accounting for making business decisions. Content includes planning and control issues including cost

behavior, budget preparation, 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." (Cal Poly State University Catalog, 2011-2013). Upon successful completion of the course the student will be able to:

1. Explain the difference between financial and managerial accounting, the role of managerial accounting and the informational needs of managers.
2. Define various cost terms and explain their use for different decision purposes.
3. Explain cost behavior and perform cost-volume-profit analysis and use it as a predictive tool.
4. Prepare operational budgets and explain their role in planning and controlling operations and costs.
5. Discuss the development and use of standard costs.
6. Prepare and interpret variance reports and relate it to responsibility accounting and cost controls.
7. Analyze and identify analytical tools that would be used for short-range and long-range planning.
8. Identify and use relevant costs in making decisions including capital budgeting decisions which incorporate the use of time value of money techniques.
9. Apply managerial accounting knowledge to identify opportunities and solve business problems.
10. Evaluate the social and ethical responsibilities of business organizations.

Required Course 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." See the last two pages for instructions how to use the **CONNECT** system.

The URL of our course on Connect is <https://connect.mheducation.com/class/g-trexler-fall-quarter-2015>

Chapter homework, excel exercises, practice quizzes, and practice exams are all on Connect.

Scantron

Bring a 50 question scantron form #882-E to every class. There will be quizzes for each chapter on an unannounced basis.

Calculator

You will need a calculator for the quizzes and final exam. You **will not** be able to use your phone or computer for this, so please bring a calculator with you to every class.

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CLASS FORMAT

The class will consist of lectures, in class exercises, quizzes, a final exam and projects. Grades are based on homework, quizzes, the final exam and the projects. Extra credit will be given for participation and is the only extra credit assignment for the class. Quizzes will be given in class on an **unannounced, regular, frequent basis** (think every 1-2 lectures). Quizzes will be on the material to be covered that day (**it is expected that you will read the chapter before the lecture**). There will be deadlines for homework and the projects. There are **NO MAKE UPS** allowed for quizzes or the final exam **without approval in ADVANCE**. Approval for make ups will only be given under extenuating circumstances (e.g. severe illness, death in the immediate family). Lack of notification implies an invalid reason and will result in a zero grade on the missed quiz or exam. Preapproval requires contacting the instructor in advance of the exam date to discuss the cause of the extenuating circumstance. Any makeup exam must be taken before the graded exam is returned to the class, which is generally the next period. Makeup exams are more difficult than exams given on the scheduled exam date.

TIPS FOR SUCCESS - This course requires a lot of time. Please be sure you have the necessary time and motivation to perform to your desired level

1. **ATTEND** – It is expected that you show up to each class (mentally and physically). That means you are awake, having skimmed the chapter prior to class (bold and highlighted items) are prepared, and ready to participate. I reserve the right to ask you to leave the classroom if you appear to be falling asleep, working on material other than our classwork or using your electronics for any purpose other than classwork.
2. **ENGAGE** - Come to all class meetings, if you aren't in class you can't participate which will lower your grade.
3. **PARTICIPATE** in the Top Hat interactive questions.
4. **PREPARE** – After class do a few of the Quick Check Problems at the end of the chapter and review the Accounting Vocabulary.
5. **DO** - the homework problems until you understand the concept. You have three tries on the homework problems, don't answer blindly. Expect to spend a minimum of **2-3** hours on each homework assignment. If you spend less or do the homework right before it is due your grade will probably reflect such. There is the ability in the CONNECT software to work on similar problems.
6. Ask questions. If you have the question so does someone else. All questions are good ones.
7. Respect yourself and others. Arriving late is rude, distracting and unappreciated.
8. Don't cheat – it's a reflection of your integrity and character. Please follow Cal Poly's high ethical standards and be an example to others. **Cheating will result in an "F" course grade and subsequent discipline according to Cal Poly policy.** <http://www.academicprograms.calpoly.edu/academicpolicies/Cheating.htm>
9. **Ask for help if you need it.** Please. I am happy to help any time – I will normally respond to emails within 24 hours during the week, and within 48 hours over the weekend. I will not respond to e-mails after 6 p.m. or before 7:30 a.m. so don't e-mail me about an issue and expect an immediate response. Email, come to office hours, or make an appointment.
10. If you feel you need help to improve your course grade, please approach me as **early as possible**. I will help you locate your weaknesses in your performance and discuss ways to help improve your performance. Two weeks before the end of the quarter is not the time to request extra help. At that stage, I will not be able to help you. Please do not wait until it is too late.
11. Don't expect leniency or extra credit, e.g., an 89.4 is a B, it doesn't round up to a 90!

GRADING

The final grade will be based on the total of your points as a percentage of the total points possible. Grading will be:

Grading Policy:

Grade Items	Percentage
Homework	20%
Quizzes	55%
Project	5%
Final	20%
Total	100%

Grade Distribution	Percentage
A	>92
A-	90-92
B+	87-89
B	83-86
B-	80-82
C+	77-79
C	73-76
C-	70-72
D+	67-69
D	63-66
F	<62

The total points possible will be determined by the pace of the class. If you feel there has been an error in grading please see me immediately.

Homework - homework is to be completed on line through Connect – see Required Materials above. Homework is assigned in Connect and will have required due dates. If you feel you cannot complete homework in a timely manner or cannot subscribe to Connect please discuss with me immediately (by the second class section) as it will be a significant part of your grade.

Quizzes – will be given during class as the subject matter is presented. Timing will be based on the pace of the class. Be prepared to take quizzes on any class date, please bring a scantron and calculator with you. **You may not use your phone or computer as a calculator.**

Projects – there will be a project required in this class with emphasis on formatting as well as content. You will need access to a spreadsheet program to complete this project.

Final – there will be a final. **The final exam will be at 4:10 Friday December 11th.**

Participation –If you miss classes you will not be given any consideration for borderline grades (1-2%)

Reading and homework is expected to be completed prior to every class meeting. Individuals MAY be called on randomly to answer part or all of a homework question.

TUTORING

Tutoring is available, free of charge to Accounting 214 and 215 students. Accounting juniors and seniors are available to help with basic financial accounting questions. The Accounting Tutoring Lab is located in the student success center, next door to the 3rd floor computer lab. Hours are Monday-Thursday. Specific hours will be posted.

TENTATIVE CLASS SCHEDULE

Attached - See next page

NOTE!!! This schedule is subject to change – it is the student’s responsibility to keep track of all changes to assignments, projects and examination schedules. Any changes will be discussed in class.

COURSE OUTLINE

<u>Dates</u>	<u>Chapter</u>	<u>Homework</u>
Mon Sept 21	Introduction and Chpt. 1	Orientation to Connect
Wed Sept 23	Chapter 1 Appx 1A	
	Chapter 2	P 2-20 E 2-2, 2-3, 2-4, 2-5; P 2-18
Mon Sept 28	Chapter 3	E 3-1, 3-5, 3-6, 3-15; P 3-21 and 24; Case 3-30
Wed Sept 30	Chapter 5	E 5-1, 5-5, 5-6, 5-7, 5-8, 5-12; P 5-20
Mon Oct 5	Chapter 6	-----
Wed Oct 7	Work on Project	
Mon Oct 12	Chapter 6	E 6-1, 6-3, 6-7, 6-9, 6-11; P 6-19 and 22
Wed Oct 14	Chapter 7	-----
Mon Oct 19	Chapter 7 Chapter 8	E 7-1, 7-2, 7-3, 7-5; P 7-19 -----
Wed Oct 21	Chapter 8 Chapter 10 + Appx 10A	E 8-1, 8-2, 8-3, 8-4, 8-7; P 8-24 -----
Mon Oct 26	Chapter 10	E 10-1, 10-2, 10-3, 10-8; P 10-15
Wed Oct 28	Chapter 11	P11-14
Mon Nov 2	Chapter 11	E 11-1, 11-2, 11-6, 11-9, 11-13; P 11-20
Wed Nov 4	Chapter 12	-----
Mon Nov 9	Chapter 12	E 12-1, 12-2, 12-3, 12-4, 12-10, 12-11, 12-17 P 12-18
Wed Nov 11	Academic Holiday	
Mon Nov 16	Chapter 13 +Appx 13A	P 13-20
Wed Nov 18	Chapter 13	E 13-1, 13-2, 13-4, 13-5, 13-7, 13-9, 13-14 P 13-27

<u>Dates</u>	<u>Chapter</u>	<u>Homework</u>
Mon Nov 23	Chapter 14	P 14-8
Wed Nov 25	Academic Holiday	
Mon Nov 30	Chapter 14	E 14-1, 14-2, 14-5; P 14-13
Wed Dec 2	Discussion of Final Exam	
Sat or Sun Dec 5 or 6	Review for Final Exam – Whatever time is best for the majority of you	
Fri Dec 11	Final exam: 4:10-7:00pm (Comprehensive)	

Since there are 9 days from the last day of class until the final, I suggest all of you schedule a time to come by my office!