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Class Meets: Mon & Wed 12:10 PM – 2:00 PM
Class Room: 03-209

COURSE OUTLINE

CATALOG DESCRIPTION - Bus 215 – MANAGERIAL ACCOUNTING – 4 units

CONNECT: <http://connect.mheducation.com/class/j-kaney-bus-215-02-class--1310>

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 PREREQUISITES - BUS 212 or BUS 214 or equivalent – 4 lectures

COURSE OBJECTIVES

- Apply knowledge to identify opportunities and solve business problems
- 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



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MATERIALS & SKILLS

Required: 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 two pages for instructions how to use the CONNECT system.**

SOFTWARE TOOLS - Several free software products will provide you tools for course work. Microsoft © Excel is an important business tool and the student should attempt to master the use of spreadsheets. OpenOffice also provides free software with a spreadsheet. Proficiency in spreadsheets is not accomplished in one course. Enhancing your Excel skills is essential, for training visit Contextures, see <http://www.contextures.com/ExcelVideoTutorials.html>.

The **Computer Lab** on the third floor of the Orfalea College of Business provides computer resources that allow completion of your projects. No excuses are accepted for work that is not completed.

INSTRUCTOR'S POLICIES

- 1) **STUDY:** You are here to learn. You must study 25 to 35 hours per week to achieve a level of intellectual competency expected of a Cal Poly graduate. **This course requires a LOT OF TIME!** - So, PLEASE, be smart about whether you have enough TIME to perform as well as you desire.
- 2) **ACTIVE ATTENDANCE:** Attending each class session is expected and included in your overall grade. Student attendance and participation of 100% of each class is an expectation. Unannounced class exercises are an ingredient of that expectation. The exercises and homework will count towards your attendance grade.
- 3) **CELL PHONES:** The use of cell phones in any capacity (phone, texting, internet, e-mail, camera, etc.) is **prohibited** in this class. They must be stored **out of sight**. You are expected to turn your phone off or put it on silent during the class.
- 4) **ASSIGNMENTS:** Late assignments will **NOT** be accepted. Homework assignments are to put on front desk prior the commencement of class. Completion of homework assignments is a component of attendance.
- 5) **MAKE-UPS:** **NO** makeup quizzes and exams will be given. I reserve the right to have unannounced quizzes. A missed midterm **with advance notice** will proportionally increase your final.
- 6) **SCANTRON:** (Form No. 882-E, 50 answers per side for exams) Bring a Scantron to ALL quizzes, exams and final.
- 7) **TEXTBOOK:** Bring your textbook to every class meeting.
- 8) **HOMEWORK:** All homework assignments are graded equally. I evaluate homework on completion of total assignment.
- 9) **CHEATING:** You are expected to **adhere to Cal Poly's Policy on Cheating** see Campus Administrative Manual, Section 684. No cell phones, BlackBerrys, PDAs or other devices are allowed during tests. I recommend the HP 17B or TI-83 calculators where needed.
- 10) **OFFICE HOURS:** It is my objective to aid the student in the learning process. I encourage office visits for Excel help and problem solution. I will also attempt to respond to e-mail questions as soon as possible. Don't delay in getting assistance.
- 11) **QUIZZES:** No make-ups, closed book and no notes. I reserve the right for surprise quizzes.
- 12) **PARTICIPATION:** Finally, let us not forget that learning should be REWARDING! So, my goal is to create an environment where we enjoy learning. **BUT** I cannot accomplish this without your help. That "help" includes being as prepared for class as possible and making a real effort to participate in the discussions (both within your groups and in class), and, because we are partners in this class, letting me know what you like and what needs to be changed. Respect for all is an expectation.
- 13) **FINAL EXAM:** The **Final Exam** is cumulative and represents 35% of your grade. Check your schedule to confirm that the scheduled hours for the Final Exam **do not conflict with your calendar**. The final must be taken in the hours scheduled.
- 14) **CONSEQUENCES:** Students are expected to follow class policies and expectations. Consequences for failing to comply may result in warnings, grade deduction and or non-academic misconduct charge. I will follow suggested guidelines should the necessity arise; any student suspected of cheating or plagiarizing will be referred to the Cal Poly Office of Student Rights & Responsibilities for resolution.
- 15) **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 contact the Student Affairs' Disabled Resource Center in the Student Services Building as soon as possible. The phone number is 756-1395.
- 16) **GROUP WORK:** Group work is an essential component of this class. The ability to work effectively with a group of other people, either as a leader or member is an important interpersonal skill. Take advantage of this class to improve your skill sets which are important elements of your future career.

METHOD OF EVALUATION					
Assignment/Task/Exam	Scale	Points		Grade	Percentage
Mid-Term Exam I	15%	75		A	90 - 100%
Mid-Term Exam II	15%	75		B	80-89%
Quizzes	7%	35		C	70 - 79%
Comprehensive Final Exam	35%	175		D	60 - 69%
Homework	4%	20		F	0 - 59%
Active Attendance	4%	20			
Excel Project # 1	5%	25		Plus / minus grade may result	
Excel Project # 2	5%	25		Approximate grade schedule	
Excel Project # 3	5%	25		The instructor reserves the right to change	
Excel Project # 4	5%	25			
TOTAL	100%	500			

Your final grade will be calculated on a weighted average of your score for each element of your grades.

Example: Project # 2 may have 50 points for grading of project. You received 40; result $40/50 \times 15$ points = 12

So project grade is evaluated by the above evaluation table; in the above case the top grade is $50/50 \times 15$ or 15 points.

Active Attendance is determined by homework, projects and in-class unannounced exercises.

Week		Chapter	Reading & Assignments	Homework
Week 1				
Mon	9/21/15	1	Chapter 1 – Managerial Accounting: An Overview	Assignments: None due Introduction to <i>Excel Project # 1</i> - Least Squares Regression/High-Low/Scatter Graph
Wed	9/23/15	1 & 2	Chapter 1 + Appendix 1A Chapter 2 Cost Concepts	DUE: HW #1 Chapter 1: Questions:1- 1,3,4,9,15 and Page 26 Appendix: A-2, A-4, A-9, 1A-10
Week 2				
Mon	9/28/15	2 & 3	Chapter 2 & Chapter 3	DUE: HW #2 Chapter 2: Questions: 1, 3, 5, 7, 9, 12, 13, 14, 15, 16 Quiz # 1 Chapter 1 & 2
Wed	9/30/15	3	Chapter 3 - Job Order Costing	DUE: HW # 3 Chapter 3: Questions: 1, 2, 3, 6, 7, 9, 13 Connect Exercises Chapter 2: 2-2,3,4,5,6
Week 3				
Mon	10/5/15	5	Chapter 5 Cost Volume Profit	DUE: HW # 4 Chapter 5 Questions: 1, 3, 4, 5, 6, 7, 8, 9 Connect Exercises Chapter 3: 3-1, 2, 3, 4, 6, 7, 18 Quiz # 2 Chapter 3
Wed	10/7/15	6	Chapter 6 – Variable Costing Segment Reporting	DUE: HW # 5 Chapter 6 Questions: 1, 2, 3, 5, 6, 9, 11, 12, 13, 14, 17 Connect Exercises Chapter 5: 5-1, 2, 4, 5, 6, 7, 8, P5-20 DUE: <i>Excel Project # 1</i>
Week 4				
Mon	10/12/15	1,2,3,5	MID-TERM EXAM # 1 Chapters 1,2,3,5	DUE: SCANTRON - Complete LearnSmart Exam # 1 Prep Hand out Excel Project #2
Wed	10/14/15	6 & 7	Chapter 6 & Chapter 7 – Activity Based Costing	DUE: HW # 6 Chapter 7 Questions: 2, 4, 5, 6, 8, 10 Connect Exercises Chapter 6: 6-1, 3, 5, 9, 11
Week 5				
Mon	10/19/15	7 & 8	Chapter 7 & Chapter 8 - Master Budgeting	DUE: HW # 7 Chapter 8 Questions:1,2, 3, 4, 5, 6, 7, 8, 10 Connect Exercises Chapter 7: 7-2, 5, 6, 20 Quiz # 3 Chapter 6
Wed	10/21/15	8 & 10	Chapter 8 & Chapter 10	DUE: HW # 8 Chapter10 Questions:1, 2, 3, 5, 6, 7, 8, 9, 10 Connect Exercises Chapter 8: 8-1, 2, 4, 5, 6, 7 Quiz # 4 Chapter 7
Week 6				
Mon	10/26/15	10	Chapter 10 – Standard Costs & Variances	DUE: <i>Excel Project # 2</i> DUE: HW # 9: no Connect Quiz # 5 Chapter 8
Wed	10/28/15	10 & 11	Chapter 10 & Chapter 11 – Performance Measurement	DUE: HW # 10: Chapter 11 Questions:1, 2, 3, 4, 5, 7, 8, 10 Connect Exercises Chapter 10: 10-1, 2, 3, 4, 6, P10-15
Week 7				
Mon	11/2/15	6,7,8, 10	MID-TERM EXAM # 2 6, 7, 8, 10	DUE: SCANTRON - Complete LearnSmart Exam # 2 Prep
Wed	11/4/15	11 & 12	Chapter 11 & Chapter 12 Differential Analysis	DUE: HW # 11: Chapter 12 Questions: 1, 2, 3, 4, 5, 7, 8, 10, 11, 12, 13, 15, 16 Hand out Excel Project # 3 no Connect
Week 8				
Mon	11/9/15	12	Chapter 12 - Differential Analysis	DUE: HW # 12: Connect Exercises Chapter 11: 11-1, 2, 3, 5, 9, 11 (all parts), P11-20 Quiz # 6 Chapter 11
Wed	11/11/15	None	ACADEMIC HOLIDAY	DUE: None
Week 9				
Mon	11/16/15	12 & 13	Chapter 12 - Differential Analysis	DUE: HW # 13 : Connect Exercises Chapter 12: 12-1, 2, 3, 4, 7, 11, P12-18
Wed	11/18/15	13	Chapter 13 – Capital Budgeting Project - Budget	DUE: HW # 14: Chapter 13 Questions: 1, 2, 3, 4, 5, 6, 8, 9, 11, 13, 14, 15 Due: <i>Excel Project # 3</i> no Connect
Week 10				
Mon	11/23/15	13	Chapter 13 – Capital Budgeting	DUE: HW # 15: Connect Exercises Chapter 13: 13-2,3,10,11, 14 and 13A-3, 13A-5, 13A-6 Quiz # 7 Chapter 12 Hand out Excel Project # 4
Wed	11/25/15		ACADEMIC HOLIDAY Thanksgiving	DUE: None
Week 11				
Mon	11/30/15	13	Chapter 13 – Capital Budgeting	Quiz # 8 Chapter 13
Wed	12/2/15	ALL	Final Exam - Prep	Due: <i>Excel Project # 4</i>
FINALS WEEK				
FRIDAY	12/11/15	ALL	10:10 AM to 1:00 PM Comprehensive Final Exam	Subject to Change