

BUS 211
MANAGERIAL ACCOUNTING
SPRING 2004

Class time :	Tu, Th 11:30-12:45 a.m., Humanities 206
Instructor:	Robert E. Minnear
Office:	Humanities 205
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Email	Robert_Minnear@bus.emory.edu I can also be reached on Learnlink
Office hours:	Tu, Th 9:30am to 11:15 a.m. or by appointment on Tu and Th afternoons

This course outline and syllabus is provided to communicate to you information about the course. The syllabus is to be regarded as tentative and some adjustments may be required from time to time. I will give you as much advance notice as possible of any deviations.

If you encounter difficulties with the course, I encourage you to consult with me. Do not hesitate to call me at home. Also I welcome any suggestions you have to improve any aspect of the course.

Prerequisites: BUS 210 or permission of the instructor

TEXTBOOKS:

REQUIRED:

Managerial Accounting, 10th edition by Garrison and Noreen, Irwin Publishing 2003

Outside readings may be assigned from time to time, and copies of the articles and books will either be provided to you by the instructor or in placed in the Library on reserve. Also I will provide you with articles in class for discussion.

HONOR CODE:

You are reminded that Oxford College operates under an Honor Code system. Every student is required to subscribe to this code, which is contained in the college catalog and was explained to you at the time you entered Oxford. The instructor strongly supports this code, which includes the responsibility of each student to uphold this code and to report any actual or suspected violations to the Honor Council. On each examination you will be asked to affirm that you have adhered to the code, but remember that it applies to all course work, including quizzes and homework.

HOMEWORK:

As is true for most accounting courses, it is necessary to solve computational problems in order to gain understanding of the concepts presented. The assigned problems do not necessarily represent sufficient breadth or rigor to insure each individual's mastery of the topics covered. You may discover that additional problems are necessary in order to achieve competency.

The assigned homework should be prepared prior to each class session. Certain homework problems will be selected to be turned in. Homework will be turned in on the date due or no later than the following class date with permission; otherwise, **no late homework will be accepted**. Solutions to homework problems are placed in reserve in a notebook in the library and usually available after the class period in which it is discussed.

Groups may present some homework problem solutions to the class. We will discuss the details of that later.

CLASS CONFERENCE:

A conference has been set up for this course and I will use it frequently to help us communicate better. Since my principal office is in the Goizueta Business School, the time I can spend on the Oxford campus is thereby limited. Please check the conference frequently for any schedule changes or special instructions I might have for you. You can email me either through Learn Link or the First Class system that GBS uses. I will be checking both mailboxes. Remember if you post a message to me on the conference, it can be read by anyone who can access the Oxford computer system, so don't ask questions about grades or personal matters on the conference. Use the email box for such messages.

QUIZZES:

There will be several quizzes given during the semester. These quizzes are designed primarily to help you prepare for the mid-term and final exams. In determining the portion of your grade determined by quizzes, the lowest quiz grade will be dropped. No make-up quizzes will be given and if you miss a quiz, this will be considered to be the dropped quiz.

EXAMINATIONS:

There will be two mid-term examinations and a final. The exams may be scheduled at times other than the regular class period in order to give you adequate time to complete the exams. We will discuss the dates and times early in the semester. The final exam may be cumulative.

Makeup exams will not be given unless discussed with me in advance of the exam date. If you anticipate a problem in taking an exam, contact me as promptly as possible and we will see what can be worked out. Any special arrangements must be confirmed in writing.

GRADING:

Your grade in this course is determined by the exams, class participation, and any group or special projects. The weighting assigned is as follows:

Exam. No. 1	25%
Exam No. 2	25
Final Exam	25
Quizzes	10
Homework	10
Attendance	3
Class participation	<u>2</u>
Total	<u>100%</u>

SYLLABUS

<u>Date</u>	<u>Topic</u>	<u>Assigned Reading</u>	<u>Homework Assignment</u>
Jan 15	Orientation/ Introduction		Internet assignment to be given in class, due 1/22
Jan 20	Cost Terms and Concepts	Chapters 1 & 2	E 1-2 E 2-2 & -7
Jan 22	Ch. 2—continued		P 2-11 & P 2-26
Jan 27	Job-order Costing	Chapter 3	Turn in P2-21
Jan 29	Ch. 3—continued		E 3-5, 7, & 8
Feb 3	Ch. 3—concluded		P 3-17, 18, & 21

Feb 5	Process costing Chapter 4	Turn in E 3-16
Feb 10	Ch. 4—continued	E 4-4, 5, 6 & 7

<u>Date</u>	<u>Topic</u>	<u>Assigned Reading</u>	<u>Home work Assignment</u>
Feb 12	Ch. 4—concluded		P 4-15, 16, 17, & 18 Turn-in P 4-24
Feb 17	Exam. No. 1 —Chapters 1 thru 4		
Feb 19	Cost Behavior	Chapter 5	E 5-3 & -20
Feb 24	Chapter 5-concluded		P 5-14 & -15
Feb 26	CVP Relationships Analysis	Chapter 6	E 6-1, P6-9 & -11 Turn in P5-22
Mar 2	Ch. 6—concluded		P 6-17 & 18
Mar 4	Variable Costing	Chapter 7	E 7-2, 5 & 6 Turn in P 6-22
Mar 9 & 11	Spring Break		
Mar 16	Chapter 7--concluded		P 7-8 & C7-18
Mar 18	ABC costing	Chapter 8	E 8-4 & -8
Mar 23	Ch. 8—concluded		E 8-10 & P8-13 Turn in P7-13
Mar 25	Exam. No. 2 —Chapters 5 thru 8		
Mar 30	Standard Costing	Chapter 10	E 10-1, 2, & 9
Apr 1	Ch. 10—concluded		P 10- 12, & -26
Apr 6	Profit Planning (Ch. 9) just read, no homework, understand the concepts; skip App. A. I will work some simple problems on the board with your help. Turn in P10-25		

Apr 8	Flexible Budgets	Chapter 11	E 11-8 & P11-13
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Apr 13	Ch.11—concluded		P 11-20 & 22
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Apr 15	Segment Reporting	Chapter 12	P 12-8, 10 & 13 Turn in P11-23
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<u>Date</u>	<u>Topic</u>	<u>Assigned Reading</u>	<u>Homework Assignment</u>
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Apr 20	Relevant Costs	Chapter 13	E 13-5 & 10
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Apr 22	Ch. 13—concluded		E 13-12 & 13 Turn in assigned problem
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Apr 27	Course summarization—Last day of class		
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May 5	Final Examination		2:00pm to 5:00pm
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