

BUS 211
MANAGERIAL ACCOUNTING
SPRING 2001

Class time:	Tu, Th 12:30-1:45 p.m., Humanities 206
Instructor:	Robert E. Minnear, CMA
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Office hours:	Tu, Th 11:00am to 12:00 noon or after class or by appointment.

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, 9th edition by Garrison and Noreen, Irwin Publishing, 2000

OPTIONAL: Student Study Guide for the textbook.

Outside readings will 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.

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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 will 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.

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 and class participation	<u>5</u>
Total	<u>100%</u>

SYLLABUS

<u>Date</u>	<u>Topic</u>	<u>Assigned Reading</u>	<u>Homework Assignment</u>
Jan 18	Orientation/ Introduction	Chapter 1	Internet assignment to be given in class, due 1/25
Jan 23	Cost Terms and Concepts	Chapter 2	E 1-1 & 2 E 2-5 & P 2-9
Jan 25	Ch. 2—continued		P 2-17 & C 2-22
Jan 30	Job-order Costing	Chapter 3	none
Feb 1	Ch. 3—continued		E 3-5, 7, 8, & 9
Feb 6	Ch. 3—concluded		P 3-17, 18, & 23
Feb 8	Process costing	Chapter 4	none
Feb 13	Ch. 4—continued		E 4-4, & 5
Feb 15	Ch. 4—concluded		P 4-15, 16, 17, & 18
Feb 20	Exam. No. 1 —Chapters 1 thru 4		
Feb 22	ABC	Chapter 5	E 5-3, 4, & P5-11
Feb 27	ABC and Quality		P 5-14, 20 & 21

SYLLABUS

<u>Date</u>	<u>Topic</u>	<u>Assigned Reading</u>	<u>Homework Assignment</u>
Mar 1	Cost Behavior Analysis	Chapter 6	E 6-1, P6-9 & 10
Mar 6	Ch. 6—concluded		P 6-18, 19, & 21
Mar 8	Cost-Volume-Profit	Chapter 7	E 7-1, 2, 5 & 6
Mar 13 & 15	Spring Break		
Mar 20	CVP—concluded		P 7-8, 10 & C7-18
Mar 22	Variable Costing	Chapter 8	E 8-1, 5 & 7
Mar 27	Ch. 8—concluded		E 8-10, P8-14 & 17
Mar 29	Exam. No. 2 —Chapters 5 thru 8		
Apr 3	Standard Costing	Chapter 10	E 10-1, 2, & 9
Apr 5	Ch. 10—concluded		P 10-11, 12, 19 & 24
Apr 10	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.		
Apr 12	Flexible Budgets	Chapter 11	E 11-8 & P11-14
Apr 17	Ch.11—concluded		P 11-20 & 22
Apr 19	Segment Reporting	Chapter 12	P 12-15 & 19
Apr 24	Decentralization	Chapter 12	P 12-20, 21, & 27
Apr 26	Relevant Costs	Chapter 13	E 13-5 & 10
May 1	Ch. 13—concluded		E 13-12 & 13
	Course summarization—Last day of class		
May 7	Final Examination		9:00 a.m. to 12:00 p.m.