

**PRINCIPLES OF MANAGERIAL ACCOUNTING, BUS 220**  
**Syllabus**  
Summer 2013: Monday through Thursday 7:30 – 11:30 am

<b>INSTRUCTOR:</b>	Alison Jill Brock, CPA (inactive), MSAcc. Email: alison.brock@imperial.edu Phone: 760-355-2825		
<b>COURSE OBJECTIVE:</b>	To gain a foundation in managerial accounting techniques used by <u>internal</u> managers for planning, evaluation, and control. Topics will include product costing, activity-based costing, budgeting, cost control, decision-making, and current issues.		
<b>STUDENT LEARNING OUTCOMES:</b>	Upon course completion, the successful student will have acquired new skills, knowledge, and or attitudes as demonstrated by being able to: <ol style="list-style-type: none"><li>1. Perform all the accounting for one week of transactions for the University Bookstore Practice Set (Simulation) (ILO1, ILO2, ILO4)</li><li>2. Prepare journal entries for transactions using cost accounts. (ILO1, ILO2, ILO4)</li><li>3. Use the scattergraph method of separating fixed and variable costs. (ILO1, ILO2, ILO4)</li><li>4. Prepare a cash budget. (ILO1, ILO2, ILO3, ILO4)</li></ol>		
<b>PREREQUISITE:</b>	BUS 210, Principles of Financial Accounting		
<b>REQUIRED TEXT:</b>	Accounting: Concepts and Applications, <b>11<sup>th</sup> Edition</b> , Albrecht, et al, South-Western/Cengage Learning		
<b>REQUIRED MATERIALS:</b>	Bring pencils, eraser, and a calculator to each class session. Complete all work in pencil. You will need Scantron forms (Form No. 882-E) for all exams. Calculators are allowed. <u>Cellular phones may not be used as calculators for exams.</u>		
<b>OPTIONAL MATERIALS:</b>	A study guide may be available at the bookstore. Additional study materials are available on the textbook website.		
<b>GRADING SCALE:</b>	A	90% -100%	
	B	80% - 89%	
	C	70% - 79%	
	D	60% - 69%	
	F	0% - 59%	
<b>GRADING:</b>	Homework	15%	No grades are given for attendance. Also, I will not drop a student for failing to attend.
	Practice exams (3)	15%	
	Exams (3)	<u>70%</u>	
	Total	100%	

**HOMEWORK:** During this summer course, we will complete most exercises in class. This will allow you to review or rework the exercises and read your textbook and work on practice exams outside of class. You should have a dedicated notebook for accounting exercises. I will collect these notebooks during the last week of the course, checking for completeness. If you are absent, you are still responsible for the exercises worked in class.

**PRACTICE EXAMS:** Complete practice exams on BlackBoard before the corresponding review session.

**EXAMS:** Exams will consist of multiple choice questions. All exams count. No make-ups are allowed.

**NEED FOR ASSISTANCE:** If you have any condition, such as a physical or learning disability, for which you need extra assistance, please provide me with information regarding your special needs as soon as possible so that appropriate accommodations are made. You should also meet with the Disabled Student Programs & Services support staff and counselors.

**GRADE CALCULATOR:**

	Points Earned	Total Possible Points
EXAM 1		100
EXAM 2		100
EXAM 3		100
PRACTICE EXAM 1		22
PRACTICE EXAM 2		22
PRACTICE EXAM 3		21
HOMEWORK NOTEBOOK		65
TOTAL		430

To earn an A, you must earn at least 387 points (430 X 90%).

To earn a B, you must earn at least 344 points (430 X 80%).

And so forth....

**SCHEDULE:**

Week 1, June 24 – 27	Introductions, Chapters 15 & 16
Week 2, July 1 – 3 (No class on July 4)	Chapter 17, Exam 1
Week 3, July 8 – 11	Chapters 18 & 19
Week 4, July 15 – 18	Chapter 21, Exam 2
Week 5, July 22 – 25	Chapter 22 & 23
Week 6, July 29 – August 1	Chapter 24, Exam 3

Tentative, subject to change without prior notice