

**Basic Course Information**

Semester	<b>Fall 2016</b>	Instructor Name	<b>Todd Hansink</b>
Course Title & #	<b>Bus 220</b>	Email	<b>todd.hansink@imperial.edu</b>
CRN #	<b>10157</b>	Webpage (optional)	
Room	<b>804</b>	Office	<b>812</b>
Class Dates	<b>Aug 15 – Dec 09</b>	Office Hours	<b>TBA</b>
Class Days	<b>TR</b>	Office Phone #	<b>355-6462</b>
Class Times	<b>TR 0730-0935am TR 0935-1005am</b>	Office contact if student will be out or emergency	<b>todd.hansink@imperial.edu</b>
Units			

**Course Description**

Covers how managers use accounting information in decision-making, planning, directing operations, and controlling. Focuses on cost terms and concepts, cost behavior, cost structure, and cost-volume-profit analysis. Examines profit planning, standard costs, operations and capital budgeting, cost control, and accounting for costs in manufacturing organizations. (CSU, UC)

**Student Learning Outcomes**

Upon course completion, the successful student will have acquired new skills, knowledge, and or attitudes as demonstrated by being able to:

SLO 1: Construct and analyze accounting information for the purpose of making business decisions.

SLO 2: Prepare and evaluate information and reports used by management to plan, direct, motivate, and control manufacturing processes for various business costing models.

SLO 3: Develop a cost behavior model for the purpose of making business decisions.

**Course Objectives**

Upon satisfactory completion of the course, students will be able to:

1. Identify and explain the differences between financial and managerial accounting and will demonstrate a working knowledge of the commonly used definitions employed in financial and managerial accounting.
2. Classify and differentiate among the various types of costs using various mathematical models to classify, estimate, and predict and assign costs.
3. Generate the costs of production and assign them to various inventory accounts using both job-costing and process-costing systems.
4. Utilize activity-based costing, variable costing, and cost-volume-profit analyses to determine a company's break-even point for a manufacturing environment.
5. Analyze and allocate costs utilized to evaluate departmental performance, make processing decisions, perform short-term decision making, and determine product prices.
6. Prepare both static and flexible budgets for various types of business entities for planning and control purposes.
7. Analyze costs in terms of standards and determine the amount and nature of the variances from the standard.
8. Determine inventory values using both absorption and variable costing and prepare related income statements using both traditional and contribution margin formats.
9. Apply both discounted cash flow and non-discounted cash flow models to selected capital investment projects.

10. Prepare statements of cash flow and perform financial statement analyses on various types of business entities.

11. Identify the ethical implications inherent in managerial accounting and reporting and be able to apply strategies for addressing them.

### Textbooks & Other Resources or Links

Financial & Managerial Accounting 12e by Warren, Reeve. Duchac ISBN: 978-1-133-95242-8

### Course Requirements and Instructional Methods

Out of Class Assignments: The Department of Education policy states that one (1) credit hour is the amount of student work that reasonably approximates not less than one hour of class time and two (2) hours of out-of-class time per week over the span of a semester. WASC has adopted a similar requirement.

### Course Grading Based on Course Objectives

Exam Chapters 11, 15	100
Exam Chapters 16, 17	100
Exam Chapters 19, 20	100
Exam Chapters 21, 24	100
Exam Chapters 25, 27	100
Final Exam Comprehensive (16,17,19,21,24,25)	100
Attendance & Participation	<u>100</u>
Points Possible	700

#### Typical Grading Scale:

90% to 100%	= A
80 to 89	= B
70 to 79	= C

Note: For each absence subtract 10 points. For each tardy subtract 5 points. If a student is absent more than three times s/he will be dropped.

Note: Please do not leave class early during “lab” time. Students that leave early will be counted as tardy or absent.

### Attendance

- A student who fails to attend the first meeting of a class or does not complete the first mandatory activity of an online class will be dropped by the instructor as of the first official meeting of that class. Should readmission be desired, the student’s status will be the same as that of any other student who desires to add a class. It is the student’s responsibility to drop or officially withdraw from the class. See General Catalog for details.
- Regular attendance in all classes is expected of all students. A student whose continuous, unexcused absences exceed the number of hours the class is scheduled to meet per week may be dropped. For online courses, students who fail to complete required activities for two consecutive weeks may be considered to have excessive absences and may be dropped.
- Absences attributed to the representation of the college at officially approved events (conferences, contests, and field trips) will be counted as ‘excused’ absences.

### Classroom Etiquette

- Electronic Devices: Cell phones and electronic devices must be turned off and put away during class unless otherwise directed by the instructor.
- No Cell Phone Calculators may be used during examinations. Only basic math calculators may be used.
- Food and Drink are prohibited in all classrooms. Water bottles with lids/caps are the only exception. Additional restrictions will apply in labs. Please comply as directed.
- Disruptive Students: Students who disrupt or interfere with a class may be sent out of the room and told to meet with the Campus Disciplinary Officer before returning to continue with coursework. Disciplinary procedures will be followed as outlined in the General Catalog.
- Children in the classroom: Due to college rules and state laws, no one who is not enrolled in the class may attend, including children.

### Academic Honesty

- Plagiarism is to take and present as one's own the writings or ideas of others, without citing the source. You should understand the concept of plagiarism and keep it in mind when taking exams and preparing written materials. If you do not understand how to correctly 'cite a source', you must ask for help.
- Cheating is defined as fraud, deceit, or dishonesty in an academic assignment or using or attempting to use materials, or assisting others in using materials, or assisting others in using materials, which are prohibited or inappropriate in the context of the academic assignment in question.

Anyone caught cheating or will receive a zero (0) on the exam or assignment, and the instructor may report the incident to the Campus Disciplinary Officer, who may place related documentation in a file. Repeated acts of cheating may result in an F in the course and/or disciplinary action. Please refer to the General School Catalog for more information on academic dishonesty or other misconduct. Acts of cheating include, but are not limited to the following: (a) plagiarism; (b) copying or attempting to copy from others during an examination or on an assignment ;(c) communicating test information with another person during an examination; (d) allowing others to do an assignment or portion of an assignment, (e) use of a commercial term paper service

### Additional Help

- Blackboard support center: <http://bbcrm.edusupportcenter.com/ics/support/default.asp?deptID=8543>
- Learning Labs: There are several 'labs' on campus to assist you through the use of computers, tutors, or a combination. Please consult your college map for the Math Lab, Reading & Writing Lab, and Learning Services (library). Please speak to the instructor about labs unique to your specific program
- Library Services: There is more to our library than just books. You have access to tutors in the learning center, study rooms for small groups, and online access to a wealth of resources.

### Disabled Student Programs and Services (DSPS)

Any student with a documented disability who may need educational accommodations should notify the instructor or the Disabled Student Programs and Services (DSP&S) office as soon as possible. The DSP&S office is located in Building 2100, telephone 760-355-6313 if you feel you need to be evaluated for educational accommodations.

### Student Counseling and Health Services

Students have counseling and health services available, provided by the pre-paid Student Health Fee. We now also have a fulltime mental health counselor. For information see <http://www.imperial.edu/students/student->

[health-center/](#). The IVC Student Health Center is located in the Health Science building in Room 2109, telephone 760-355-6310.

### Student Rights and Responsibilities

Students have the right to experience a positive learning environment and due process. For further information regarding student rights and responsibilities please refer to the IVC General Catalog available online at [http://www.imperial.edu/index.php?option=com\\_docman&task=doc\\_download&gid=4516&Itemid=762](http://www.imperial.edu/index.php?option=com_docman&task=doc_download&gid=4516&Itemid=762)

### Information Literacy

Imperial Valley College is dedicated to help students skillfully discover, evaluate, and use information from all sources. Students can access tutorials at <http://www.imperial.edu/courses-and-programs/divisions/arts-and-letters/library-department/info-lit-tutorials/>

### Anticipated Class Schedule / Calendar

#### Tentative Schedule:

Fall 2016 Hansink's Tentative Schedule

	Bus 100 W	Bus 124 W	Bus 210 MW	Bus 210 TTh	Bus 220 TTh
15-Aug-16 M			Intro		
16-Aug-16 T				Intro	Intro
17-Aug-16 W	1,2,3,	Intro	1		
18-Aug-16 Th		Lecture 17		1	11
22-Aug-16 M			1		
23-Aug-16 T				1	11
24-Aug-16 W		Lecture 17	2		
25-Aug-16 Th				2	11
29-Aug-16 M	1,2,3,		2		
30-Aug-16 T				2	15
31-Aug-16 W		Lecture 18	2		
1-Sep-16 Th		Exam 17		3	15
5-Sep-16 M	Labor Day		Labor Day		
6-Sep-16 T				TBA	TBA
7-Sep-16 W	1,2,3,	Lecture 18	3		
8-Sep-16 Th				3	Exam 11, 15
12-Sep-16 M			3		
13-Sep-16 T				3	16
14-Sep-16 W	4,5,Exam 1,2,3,	Lecture 19	4		
15-Sep-16 Th		Exam 18		4	16
19-Sep-16 M			4		
20-Sep-16 T				4	17
21-Sep-16 W	4,5	Lecture 19	Practice		
22-Sep-16 Th				Practice	17
26-Sep-16 M			Exam 1-4		
27-Sep-16 T				Exam 1-	Practice

Principles of Financial Accounting– Bus 220

28-Sep-16	W	TBA	TBA	TBA	4	
29-Sep-16	Th				5	Exam 16, 17
3-Oct-16	M			5		
4-Oct-16	T				5	19
5-Oct-16	W	6,7,Exam 4,5	Lecture 20	5		
6-Oct-16	Th		Exam 19		6	19
10-Oct-16	M			6		
11-Oct-16	T				6	20
12-Oct-16	W	6,7	Lecture 20	6		
13-Oct-16	Th				7	20
17-Oct-16	M			7		
18-Oct-16	T				7	Exam 19, 20
19-Oct-16	W	6,7	Lecture 1-4	7		
20-Oct-16	Th		Exam 20		8	21
24-Oct-16	M			8 & Practice		
25-Oct-16	T			Exam 5-8	Practice	21
26-Oct-16	W	6,7	Lecture 1-4	8	Exam 5-8	
27-Oct-16	Th					24
31-Oct-16	M			9		
1-Nov-16	T				9	24
2-Nov-16	W	8,9, Exam 6,7	Lecture 5-6	9		
3-Nov-16	Th		Exam 1-4		9	21, 24
7-Nov-16	M			10		
8-Nov-16	T				10	Exam 21, 24
9-Nov-16	W	8,9	Lecture 7-9	10		
10-Nov-16	Th		Exam 5-6		10	25
14-Nov-16	M			12		
15-Nov-16	T				12	25
16-Nov-16	W	8,9	Lecture 10-12	12		
17-Nov-16	Th		Exam 7-9		12	27
21-Nov-16	M			No Class		
22-Nov-16	T			No Class	No Class	No Class
23-Nov-16	W	No Class	No Class	No Class		
24-Nov-16	Th				No Class	No Class
28-Nov-16	M			Practice		
29-Nov-16	T			Exam 9,10,12	Practice	Exam 25, 27
30-Nov-16	W	Exam 8,9, MakeUps	Lecture 13-16			
1-Dec-16	Th		Exam 10-12		Exam	TBA

## Principles of Financial Accounting– Bus 220

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				9,10,12	
5-Dec-16	M		Final		
6-Dec-16	T			Final	Final
7-Dec-16	W	Final	Exam 13-16		16,17,19,21,24,25
8-Dec-16	Th				