

2004 7

PRINCIPLES OF MANAGERIAL ACCOUNTING, BUS 220  
Syllabus

Spring 2013: Tuesday and Thursday 7:00 – 9:30 pm

- INSTRUCTOR:** Alison Jill Brock, CPA (inactive), MSAcc.  
Email: alison.brock@imperial.edu  
Phone: 760-355-2825
- COURSE OBJECTIVE:** To gain a foundation in managerial accounting techniques used by internal managers for planning, evaluation, and control. Topics will include product costing, activity-based costing, budgeting, cost control, decision-making, and current issues.
- STUDENT LEARNING OUTCOMES:** Upon course completion, the successful student will have acquired new skills, knowledge, and or attitudes as demonstrated by being able to:
1. Perform all the accounting for one week of transactions for the University Bookstore Practice Set (Simulation) (ILO1, ILO2, ILO4)
  2. Prepare journal entries for transactions using cost accounts. (ILO1, ILO2, ILO4)
  3. Use the scattergraph method of separating fixed and variable costs. (ILO1, ILO2, ILO4)
  4. Prepare a cash budget. (ILO1, ILO2, ILO3, ILO4)
- PREREQUISITE:** BUS 210, Principles of Financial Accounting
- REQUIRED TEXT:** Accounting: Concepts and Applications, 11<sup>th</sup> Edition, Albrecht, et al, South-Western/Cengage Learning
- REQUIRED MATERIALS:** 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. Cellular phones may not be used as calculators for exams.
- OPTIONAL MATERIALS:** A study guide may be available at the bookstore. Additional study materials are available on the textbook website.
- GRADING SCALE:**
- |   |           |
|---|-----------|
| 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)	10%	
	Exams (3)	<u>75%</u>	
	Total	100%	

**HOMEWORK:** It is imperative that you keep up with the homework assignments. I will collect homework occasionally without prior announcement. No late assignments are accepted.

**PRACTICE EXAMS:** For points, complete practice exams on a ScanTron form clearly marked with the word "PRACTICE" and turn in before the review session. Solutions to the practice exams will be provided during the review sessions.

**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		14
PRACTICE EXAM 2		13
PRACTICE EXAM 3		13
HOMEWORK		10
HOMEWORK		10
HOMEWORK		10
HOMEWORK		10
HOMEWORK		10
HOMEWORK		10
TOTAL		400

To earn an A, you must earn at least 360 points (400 X 90%).  
 To earn a B, you must earn at least 320 points (400 X 80%).  
 And so forth....

Date	New Material	In-Class Exercises	Assignment
1/15	Introductions & Financial accounting review (debits & credits, journal entries, financial statements)	N/A	Purchase textbook Start reading chapter 15
1/17	Chapter 15: Managerial Accounting and Cost Concepts	1 through 8, 23 (part 2), 28(1), 29, 23 (part 1)	Read chapter 15 Exercises: 17, 26, 38
1/22	Chapter 15	23(3), 20, 30, 40, 36	Exercises: 19, 27, 31, 32
1/24	Chapter 16: Cost Flows and Business Organizations	22, 21	Read chapter 16, obj. 1 Exercises: 1 - 14 (excluding 9)
1/29	Chapter 16	25, 26, 29, 33	Read chapter 16, obj. 2 & 3 Exercises: 27, 42, 32
1/31	Chapter 16	20, 35, 71	Read chapter 16, obj. 4&5 Exercises: 37, 70
2/5	Chapter 17: Activity-Based Costing (Lecture)	None	Read chapter 17 Exercises: 2, 4, 6 <i>through</i> 10, 12, 13
2/7	Chapter 17: (Problems)	15, 16, 17, 18, 20, 21, 22 (1 <sup>st</sup> on own) What to review?	Practice test 1
2/12	Review	TBD by class	Prepare for Exam 1
2/14	<b>Exam 1: Chapters 15, 16, &amp; 17</b> Instructor evaluation	N/A	None
2/19	Chapter 18: Budgeting and Control	1-7, 36	Read chapter 18, obj. 1, 2, & 3 Exercises: 16, 17
2/21	Chapter 18	32, 33, 37	Read chapter 18, obj. 3 & 4 Exercises: 12, 13, 35 (long)
2/26	Chapter 18	51, 53, 59	Read chapter 18, obj. 5, 6, & 7 Exercises: 52, 54, 56
2/28	Chapter 19: Controlling Cost, Profit, and Investment Centers	20	Read chapter 19, obj. 1 & 2 (part) Exercises: 18, 23
3/5	Chapter 19	27, 30, 32	Read chapter 19, obj. 2 (finish) & 3 Exercises: 28 (start by completing the variance model), 29, 33
3/7	Chapter 19	35, 36	Read chapter 19, obj. 4 Exercises: 34 & 37
3/12	Chapter 21: Cost Behavior and Decisions Using C-V-P Analysis	24, 25, 28	Read chapter 21, obj. 1, 2, & 3 Define: Variable costs, relevant range, fixed costs, stepped costs, and mixed costs Exercises: 23, 27
3/14	Chapter 21	30, 34, 37	Read chapter 21, obj. 4 & 5 Exercises: 32, 35, 38

3/19	Chapter 21	67 What to review?	Read chapter 21, obj. 6 & 7 Exercises: 71 Practice test 2
3/21	Review	TBD by class	Prepare for Exam 2
<b>3/26</b>	<b>Exam 2: Chapters 18, 19, &amp; 21</b>	N/A	None
3/28	Chapter 22: Relevant Information and Decisions	14, 28, 18	Read chapter 22, obj. 1, 2, & 3 Exercises: 1, 2, 16, 29
4/9	Chapter 22	23, 25, 27, 33	Read chapter 22, obj. 4, 5, 6, & 7 Exercises: 22, 24, 26, 41
4/11	Chapter 23: Capital Investment Decisions #%, n	4, 15(1), 17, 18	Read chapter 23, obj. 1 & 2 Exercises: 5 (use 4 years for salvage value), 6, 7, 16
4/16	Chapter 23	19, 20, 21, 25	Read chapter 23, obj. 3 & 4 Exercises: 10, 24, 26
4/18	Chapter 23	8, 51, 56, 34	Read chapter 23, obj. 5, 6, & 7 Exercise: 52
4/23	Chapter 24: New Measures of Performance	17, 18, 19, 20	Read chapter 24, obj. 1 & 2 Exercises: 16, 31, 32
4/25	Chapter 24	21, 26, 36 What to review?	Read chapter 24, obj. 3 & 4 Exercises: 22, 28, 33 Practice test 3
4/30	Review	TBD by class	Prepare for Exam 3
5/2	Flexible Day		
<b>5/7</b>	<b>Exam 3: Chapters 22, 23, &amp; 24</b> Instructor evaluation	N/A	None