

**Basic Course Information**

Semester	<b>Spring 2015</b>	Instructor Name	<b>Elena Wayne</b>
Course Title & #	<b>Business 220</b>	Email	<b>Elena.wayne@imperial.edu</b>
CRN #	<b>20144</b>	Webpage (optional)	
Room	<b>804</b>	Office	<b>Room 809</b>
Class Dates	<b>2/17/15 – 6/12/15</b>	Office Hours	<b>E-mail to schedule appt.</b>
Class Days	<b>Tuesdays &amp; Thursdays</b>	Office Phone #	<b>Elena.wayne@imperial.edu</b>
Class Times	<b>6:30 – 9:05 p.m.</b>	Office contact if student will be out or emergency	<b>Elena.wayne@imperial.edu</b>
Units	<b>4.0</b>		

**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. (ILO1, ILO2, ILO4)
- SLO 2: Prepare and evaluate information and reports used by management to plan, direct, motivate, and control manufacturing processes for various business costing models. (ILO1, ILO2, ILO4)
- SLO 3: Develop a cost behavior model for the purpose of making business decisions. (ILO1, ILO2, ILO4)

**Course Objectives**

**MEASURABLE COURSE OBJECTIVES AND MINIMUM STANDARDS FOR GRADE OF "C":**

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

**Warren, Carl S., Reeve, James M. & Duchac, Jonathan E. (2014).** *Financial & Managerial Accounting* (12e). South-Western Cengage Learning. ISBN: 978-1-133-95242-8

IVC Bookstore text+ Study guide + CengageNOW Printed Access Card ISBN: 9781305420052. For Cengage access code with ebook: <http://www.cengagebrain.com/shop/isbn/978-1-285-17982-7>

### Course Requirements and Instructional Methods

**Homework Assignments:** During class time we will go over practice exercises and additional homework will be on the Cengage Now website. Out of class assignments include reading, study time for exams/quizzes and completion of assignments by designated due dates.

**Cengage Tests/Take Home Quizzes:** 5 quizzes/take home tests will be taken on the Cengage website or distributed in hard copy that will help students prepare for exams given during class time. These tests will have a specific due date and time and late quizzes will not be accepted.

**Exams:** 5 exams will be given during class on the dates outlined in the schedule so please plan accordingly for study time. There will not be any make-up exams. **Scantron forms are required for all exams. Bring pencils, an eraser, and a calculator to each class session. Complete all work in pencil. Calculators are needed for all exams. Cellular phones may not be used as calculators for exams.**

**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

<b>Grading Scale:</b>	A	90% - 100%	630-700 points
	B	80% - 89%	560-629 points
	C	70% - 79%	490-559 points
	D	60% - 69%	420-489 points

**Grading:** Cengage Tests/Take Home Quizzes (100 points)  
5 quizzes worth 20 points each

**In class Exams (500 points)**

Exam 1	Chapters 15 & 16	100 points
Exam 2	Chapters 17 & 18	100 points
Exam 3	Chapters 19 & 21	100 points
Exam 4	Chapters 22 & 23	100 points
Exam 5	Chapters 24,26,27	100 points

### **Homework & Class Projects (100 points)**

Homework will be collected and graded at the instructor's discretion

Projects related to various chapters will be assigned throughout the course

*Extra Credit Points: Active class participation can earn up to an additional 30 points which will be awarded prior to the final exam. .*

### **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.
- Food and Drink are prohibited in all classrooms. Water bottles with lids/caps are the only exception. Additional restrictions will apply in labs.
- 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 taking and presenting 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 'cite a source' correctly, 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 that 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) using 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 Study Skills Center (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 Study Skills 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 helping 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

Dates	Topic covered in class	Homework outside of class	Deadline
2/17-19	Introductions, Syllabus, Blackboard, Cengage Chapter 15	Post on Blackboard Forum Take home quiz Chap 15 & 16	2/23/15 3/5/15
2/24-26	Chapters 15 & 16		
3/3/15	Chapter 16		
3/5/15	<i>Review Take home quiz &amp; homework</i>	<i>Prepare for Exam 1: 15 &amp; 16</i>	
3/10/15	<b>Exam 1: Chapters 15 &amp; 16</b>		
3/12/15	Chapter 17	Take home quiz Chap 17 & 18	3/26/15
3/17-19	Chapters 17 & 18		
3/24/15	Chapter 18		
3/26/15	<i>Review Take home quiz &amp; homework</i>	<i>Prepare for Exam 2: 17 &amp; 18</i>	

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<b>3/31/15</b>	<b>Exam 2: Chapters 17 &amp; 18</b>		
<b>4/2/15</b>	Chapter 19	Take home quiz Chap 19 & 21	<b>4/23/15</b>
<b>4/7 -4/9</b>	<b>SPRING BREAK – NO CLASS</b>	Budget Project	<b>4/23/15</b>
<b>4/14-16</b>	Chapters 19 & 21		
<b>4/21/15</b>	Chapter 21		
<b>4/23/15</b>	<i>Review Take home quiz &amp; homework</i>	<i>Prepare for Exam 3: 19 &amp; 21</i>	
<b>4/28/15</b>	<b>Exam 3: Chapters 19 &amp; 21</b>		
<b>4/30/15</b>	Chapter 22	Take home quiz Chap 22 & 23	<b>5/14/15</b>
<b>5/5-5/7</b>	Chapter 22 & 23		
<b>5/12/15</b>	Chapter 23		
<b>5/14/15</b>	<i>Review Take home quiz &amp; homework</i>	<i>Prepare for Exam 4: 22 &amp; 23</i>	
<b>5/19/15</b>	<b>Exam 4: Chapters 22 &amp; 23</b>		
<b>5/21/15</b>	Chapter 24	Take home quiz 24,26 & 27	<b>6/9/15</b>
<b>5/26-5/28</b>	Chapter 24 & 26		
<b>6/2-6/4</b>	Chapter 26 & 27		
<b>6/9</b>	<i>Review Take home quiz &amp; homework</i>	<i>Prepare for Exam 5: 24,26,27</i>	
<b>6/11</b>	<b>Exam 5: Chapters 24,26,27</b>		

**Tentative, subject to change without prior notice**