

### Basic Course Information

Semester:	<b>Spring 2016</b>	Instructor Name:	<b>Vicki Vloria</b>
Course Title & #:	<b>BUS 220 Principles of Managerial Accounting</b>	Email:	<b>Vicki.vloria@imperial.edu</b>
CRN #:	<b>20828</b>	Webpage (optional):	<b>N/A</b>
Classroom:	<b>804</b>	Office #:	<b>N/A</b>
Class Dates:	<b>2/16-6/9/2016</b>	Office Hours:	<b>N/A</b>
Class Days:	<b>Tuesday / Thursday</b>	Office Phone #:	<b>760 791 1849</b>
Class Times:	<b>6:30-9:05 p.m.</b>	Emergency Contact:	<b>N/A</b>
Units:	<b>4</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:

1. Construct and analyze accounting information for the purpose of making business decisions. (ILO1, ILO2, ILO4)
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)
3. Develop a cost behavior model for the purpose of making business decisions. (ILO1, ILO2, ILO4)

### 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

Warner, Reeve, & Duchac (2014). Financial & Managerial Accounting 12e (w/SG & Access) Cengage Learning ISBN: 9781305420052

**Access to Cengage Now is required to complete weekly homework assignments.**

### Course Requirements and Instructional Methods

**Homework will be assigned on Cengage Now and due weekly.**

**Makeup Exams must be taken before the next class meeting. Please call me to make arrangements.**

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>	<b>A</b>	<b>90 – 100%</b>	<b>Grading:</b>	<b>Homework</b>	<b>40%</b>
	<b>B</b>	<b>80 – 89%</b>		<b>Exams</b>	<b>60%</b>
	<b>C</b>	<b>70 – 79%</b>			
	<b>D</b>	<b>60 – 69%</b>			

### 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. Please comply as directed by the instructor.
- **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.

### Online Netiquette

- What is netiquette? Netiquette is internet manners, online etiquette, and digital etiquette all rolled into one word. Basically, netiquette is a set of rules for behaving properly online.
- Students are to comply with the following rules of netiquette: (1) identify yourself, (2) include a subject line, (3) avoid sarcasm, (4) respect others' opinions and privacy, (5) acknowledge and return messages promptly, (6) copy with caution, (7) do not spam or junk mail, (8) be concise, (9) use appropriate language, (10) use appropriate emoticons (emotional icons) to help convey meaning, and (11) use appropriate intensifiers to help convey meaning [do not use ALL CAPS or multiple exclamation marks (!!!!)].

### Academic Honesty

Academic honesty in the advancement of knowledge requires that all students and instructors respect the integrity of one another's work and recognize the important of acknowledging and safeguarding intellectual property.

There are many different forms of academic dishonesty. The following kinds of honesty violations and their definitions are not meant to be exhaustive. Rather, they are intended to serve as examples of unacceptable academic conduct.

- **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 plagiarizing 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 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 Student Services**

Imperial Valley College offers various services in support of student success. The following are some of the services available for students. Please speak to your instructor about additional services which may be available.

- **[Blackboard Support Site](#)**. The Blackboard Support Site provides a variety of support channels available to students 24 hours per day.
- **[Learning Services](#)**. There are several learning labs on campus to assist students through the use of computers and tutors. Please consult your [Campus Map](#) for the [Math Lab](#); [Reading, Writing & Language Labs](#); and the [Study Skills Center](#).
- **[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. Please contact them 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.

- **[Student Health Center](#)**. A Student Health Nurse is available on campus. In addition, Pioneers Memorial Healthcare District provide basic health services for students, such as first aid and care for minor illnesses. Contact the IVC [Student Health Center](#) at 760-355-6128 in Room 1536 for more information.
- **[Mental Health Counseling Services](#)**. Short-term individual, couples, family, and group therapy are provided to currently enrolled students. Contact the IVC [Mental Health Counseling Services](#) at 760-355-6196 in Room 2109 for more information.

### **Student Rights and Responsibilities**

Students have the right to experience a positive learning environment and to due process of law. For more information regarding student rights and responsibilities, please refer to the IVC [General Catalog](#).

### **Information Literacy**

Imperial Valley College is dedicated to helping students skillfully discover, evaluate, and use information from all sources. The IVC [Library Department](#) provides numerous [Information Literacy Tutorials](#) to assist students in this endeavor.

### Anticipated Class Schedule/Calendar

<b>Date or Week</b>	<b>Activity, Assignment, and/or Topic</b>
Week 1: February 16 & 18	Syllabus & Introduction Chapter 16
Week 2: February 23 & 25	Chapter 17
Week 3: March 1 & 3	Review Chapters 16 & 17
Week 4: <b>March 8</b> March 10	<b>Exam Chapters 16 &amp; 17</b> Chapter 19
Week 5: March 15 March 17	Chapter 19 Chapter 20
Week 6: March 22 March 24	Chapter 20 Review Chapters 19 & 20
Spring Break: March 29 & 31	No Classes
Week 7: April 5 <b>April 7</b>	Review Chapters 19 & 20 <b>Exam Chapters 19 &amp; 20</b>
Week 8: April 12 & 13	Chapter 22
Week 9: April 19 & 21	Chapter 23
Week 10: April 26 & 27	Chapter 24
Week 11: May 3 & 5	Review Chapters 22-24
Week 12: May 10 May 12	<b>Exam Chapters 22-24</b> Chapter 25
Week 13: May 17 May 19	Chapter 25 Chapter 26
Week 14: May 24 May 26	Chapter 26 Chapter 27
Week 15: May 31 June 2	Chapter 27 Review Chapters 25-27
Week 16: June 7 June 9	Review Chapters 25-27 <b>Exam Chapters 25-27</b>

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