

Managerial ACCOUNTING

Business 1B / Class Code: 20612

Spring 2015

Monday and Wednesday 6:00 pm - 7:50pm / F-202

INSTRUCTOR: Lynn Crossman

e-mail address: lynncross923@gmail.com

PREREQUISITE: Business 1A, Financial Accounting

REQUIRED TEXT: Financial & Managerial Accounting, 5th edition, by John J. Wild, published by McGraw-Hill. ISBN: - 13: 978-0-07-8025600

Textbook website: www.mhhe.com/wildFINMAN5e

Connect Homework website: <http://connect.mheducation.com/class/1-crossman-spring-2015-m-w-section-20612>

Materials:

- Scantron (882-E)
- #2 pencils (for exams), eraser
- Calculator
- A Connect Access Card

OFFICE HOURS: Tower 614 - Wednesday, 4:00pm to 5:00pm

COURSE DESCRIPTION: Management Accounting is the process of identification, measurement, accumulation, analysis, preparation, interpretation and communication of information used by management to plan, evaluate and control within an entity and to assure appropriate use of and accountability for its resources. Management accounting also comprises the preparation of financial reports for non-management groups such as shareholders, creditors, regulatory agencies and tax authorities. **Management accounting** or **managerial accounting** is concerned with the provisions and use of accounting information to managers within organizations, to provide them with the basis to make informed business decisions that will allow them to be better equipped in their management and control functions.

STUDENT LEARNING OBJECTIVES:

Upon completion of the course students are expected to demonstrate the ability to: describe the cost information system and management cycle; analyze cost behavior; evaluate various cost systems and management data; prepare budgets; analyze capital investment; utilize financial performance evaluation by internal and external organizations.

EXAMINATIONS AND GRADING METHODS:

Grades will be based on five (5) exams and one (1) final exam. Each exam will consist of multiple choice, true/false and/or accounting procedures problems. **Exams which are missed due to class absence cannot be made up.** Assignments are due on the day they are assigned for credit. These assignments cannot be made up by the student if missed, due to class absence.

MAKEUP EXAMINATIONS: There are **no makeup exams**.

GRADES WILL BE COMPUTED AS FOLLOWS:

1. Exams	50%
2. Assignments	15%
3. Class Participation	20%
4. Final	15%
	<u>100%</u>

CLASS PARTICIPATION: Class participation will be factored into your grade. Attendance is key to succeed in this class. We cover a great deal of material every class meeting. Students are required to read the assigned chapter prior to coming to class and submit the assigned homework online by the due date. The Peralta College policy states that students who miss more than two weeks without communicating to the instructor the circumstances precluding the student from attending class, the student **may** be dropped from the class. **Absence means non-attendance, and includes non-attendance for illness, personal matters, or emergencies.**

WITHDRAWAL FROM CLASS: A student finding it necessary to withdraw from class at any time after registration is **responsible** for withdrawing from the office of Admissions & Records (A-109).

INCOMPLETE: No incomplete will be granted for this class.

ACADEMIC INTEGRITY: An automatic **F** for the course will be assigned if **CHEATING** occurs.

Coursework Schedule:

These activities may be subject to change at the discretion of the instructor.

DATES		CHAPTER	SUBJECT AREA	Homework Assignments (All homework must be submitted online through Connect. No paper submissions will be accepted.)
January	21		ORIENTATION	
	26	12	Statement of Cash Flows	QS 12-1, 12-2, 12-17 Ex 12-10 Problem 12-4A
	28	12		
February	2	13	Financial Statement Analysis	QS 13-1, 13-2, 13-3, 13-5 Ex 13-1
	4	13		Problem 13-1A
	9	Test One		
	11	14	Management Accounting	QS 14-1, Ex 14-4, 14-6, 14-11
	16	Holiday	President's Day	No class
	18	14		Ex 14-12, Problem 14-1A
	23	15	Job Order Costing	QS 15-1
	25	15		Ex. 15-4, 15-5, 15-8, 15-9, 15-10, 15-14
March	2	Test Two		
	4	16	Process Costing	QS 16-1, 16-2, 16-3, 16-4, 16-5
	9	16		
	11	17	Activity Based Costing	QS 17-5, 17-6, 17-7, 17-8, 17-9
	16	17		Ex. 17-9, 17-12, 17-13
	18	Test Three		
	23	18	Cost- Volume-Profit	QS 18-1, 18-5, 18-6, 18-9, 18-12, 18-14
	25	18		Ex. 18-10, 18-12, 18-14
Spring Break	3/30 - 4/5		Spring Break	No class
	6	19	Variable Costing	QS 19-1, Ex.19-1
	8	19		
	13	Test Four		
	15	20	Master Budgets	Ex. 20-8, 20-9, 20-10, 20-13, 20-15
	20	20		
	22	21	Flexible Budgets	Ex. 21-1, 21-5, 21-6, 21-14
	27	21		
May	4	Test Five		
	6	23	Managerial Decisions	Ex. 23-1, 23-2, 23-3, 23-4, 23-6, 23-10
	11	23		Ex. 23-11
	13	24	Capital Budgeting	Ex. 24-1, 24-2, 24-6
	20	Final	Final	Final