

LANEY COLLEGE
Business 1B—Managerial Accounting
Online Section 20671
Spring 2015

GENERAL COURSE INFORMATION:

Bus-1B – Managerial Accounting
Class Code Number 20671
Prerequisites: Business 1A
Credit: 4 Units.
Acceptable for Credit: UC/CSU

INSTRUCTOR INFORMATION:

XiaoLin (Linda) Chi
Office Hours: Tuesday and Thursday 10:00 am to 12:00 pm
Office Location: Laney College, F Building 254A
Office Phone Number: (510) 464-3187
E-Mail Address: xchi@peralta.edu

COURSE DESCRIPTION:

Managerial Accounting is the study of accounting in terms of management's changing information requirements. The total quality management concept is challenging many of the traditional methods of managing businesses. This continuous process of improvement extends to traditional cost accounting and managerial accounting concepts beyond emphasizing production and profits. The result is that accountants are expected to provide information that will help managers and employees continually improve and re-engineer the business systems. Management accounting consists of accounting techniques and procedures for gathering, analyzing and reporting financial, production, and distribution data to meet the information needs.

COURSE OBJECTIVES:

Upon completion of this course, students are expected to be able to demonstrate the ability to do the following in-group discussions, written assignments, and exams:

- Prepare a Cash Flow Statement using the indirect method
- Performed financial Analysis using horizontal, vertical and ratio analysis
- Describe the cost information systems and the management cycle.
- Explain various cost systems and evaluate managerial data using each one.
- Analyze cost behavior in the management cycle.
- Define budgeting and explain its role in the management cycle.
- Prepare a budgeted income statement, balance sheet, and supporting operating budget.
- Define standard costing and how managements use it in decision making.

STUDENT LEARNING OUTCOMES

1. Describe and analyze cost behavior and how it affects managerial decisions

2. Define cost allocation and explain how cost objects, cost pools, and cost drivers are used to assign overhead cost.
3. Describe the basic elements of the budgeting process, its objectives and its impact in organizations.
4. Prepare a differential analysis report for decision-making and evaluate the results.

PREREQUISITE SKILLS FOR AN ONLINE CLASS

Characteristics of successful online students:

- Self-disciplined and self-motivated
- Enjoy challenges and working through them
- Able to communicate well through writing
- Basic understanding of technology and a willingness to learn more

TECHNICAL REQUIREMENTS

Students enrolled in this course should have:

1. access to a computer with reliable internet
2. personal or Peralta email address
3. basic computer skills
 - Able to use word processing program, compose emails (with attachments), organize files
 - Basic internet skills
 - Able to use a browser, conduct searches, upload and download files

ABOUT THE CLASS:

How does this online class work?

An online class is not different from a face-to-face class taking on campus. There are weekly quizzes, homework assignments, and tests. All of these assignments have deadlines that must be met. The only difference is that all the work is done through a computer via the Internet through a course website.

An online week begins on Monday 12:00 am, and ends on Sunday 11:55 pm. All week's work must be completed during that time. Once an assignment is closed it cannot be reopened.

The course is challenging and it will require spending a good amount of hours each week. Make sure you spend some time planning your schedule.

The first step in taking this course is to register into the course website and to Connect, see instructions below. It is important that you register soon after the course is available to students, and begin getting familiar with the page; it does take a bit to get comfortable with the navigation of the page.

What are the major challenges of an online class?

The major challenge in the online format is **procrastination**. You must treat this class as a regular face to face class where assignments are collected by the instructor on a certain date, and where the tests are also given on a certain date.

Good planning and enthusiasm will prevent you from procrastinating.

Online Class Recipe for Success

1. Make a schedule of the times you plan to spend studying for this course. (You should plan spending 12 to 15 hours a week) Stick to that schedule.
2. Log into the course website every day.
 - a. On a daily basis, and check on messages from the instructor or other students.
3. Browse the Chapter Studying Materials
 - a. First see the PowerPoint
 - b. Read the book
 - c. Take the practice quizzes
 - d. Check the video
 - e. Do the Homework
4. Set a reminder to answer the weekly discussion question by Wednesday, and the classmate reply by Sunday.
5. **Do not wait until Sunday evening to complete the weekly assignments or tests**, since you may not have enough time to complete them before the due date and time. The instructor will not re-open assignments after the due date.

Online Study Materials:

This course website contains several studying materials that will help you master the subject in each chapter.

- PowerPoint slides to help you overview and summarize each chapter
- Videos. These are very helpful to get understand the calculations covered in each chapter.
- Chapter notes. These summarize the chapter concepts
- Practice quizzes, very useful before taking a test.
- And of course, you textbook
-

REQUIRED TEXTBOOK and ACCESS CODE:

Title:	Financial and Managerial Accounting, Information for Decisions
Authors:	Wild, Shaw and Chiappetta
Edition:	5th

If you purchased the textbook for Financial Accounting at Laney College Fall 2014, you do not need to buy any additional resources. Just go to the course website click on the “Connect Registration Link” and once in Connect, use the same email address you used last semester.

Options for Purchasing the Textbook:

1. Purchasing the textbook in the Laney College Bookstore:

This is customized loose leaf copy containing the entire textbook and the Access Code to the course website. It sells for \$155.00

2. Purchasing an EBook and Access Card together:

To purchase the EBook, please go to following website and see below “How to register to Connect”
<http://connect.mheducation.com/class/x-chi-spring-2015-section-20671-online-2>

The pages are printable and it comes with the access card. The price is \$130. The EBook can be used for 16 months.

3. Purchasing the book from other online site:

If you decide to purchase a hard copy the textbook, you will also need a **Connect Access Card** to prepare and submit the homework. The connect access card can **only** be purchased from the publisher and the cost is \$90.00.

The ISBN# is: 9780078110887 (hardcopy of textbook only)

(Suggestion: Add the cost of the textbook and the Connect access card and compare the total price with the package sold at the Laney Bookstore.)

One final note: You need the textbook (either format) and access card on the first day of class!

REGISTRATION TO COURSE WEBSITE (Please read carefully)

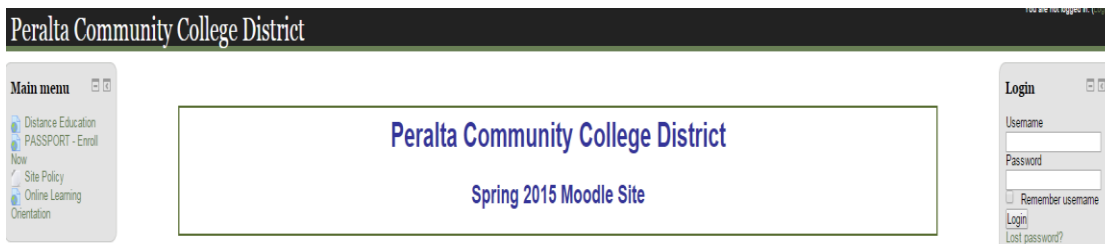
Explanation:

The course website will be through Moodle which is the official Peralta site for online courses. The registration to the site is free and is based upon students officially register in the class through Passport, the Peralta registration system. If you are in the waiting list, you will not be able to register until you are officially registered for the class.

The course website will provide our basis for communication as well as provide you with a variety of tools to study and help you for the material for each course. Also in the course website, you will find links to the homework, tests, and extra-credit assignments. This link will take to a new site named "Connect". Please read instructions below.

How to log to the course website (Moodle)

1. On the address bar of your browser type: <http://eperalta.org/spring2015/>



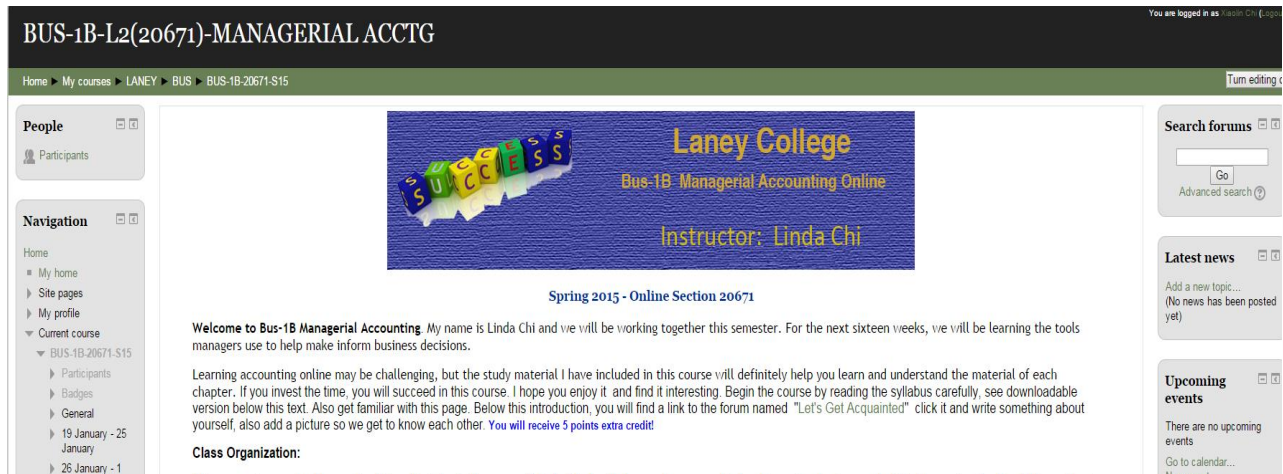
Here is how the signing page looks like. Bookmark this page for easy access in the future.

2. To log in use the following information:



Once you register you will see all courses that you are taking on the left side bar.

3. Click on the course BUS 1B -MANAGERIAL ACCOUNTING Online. You are now on the course website. Spend Sometime getting familiar navigating in the page and check all the icons.



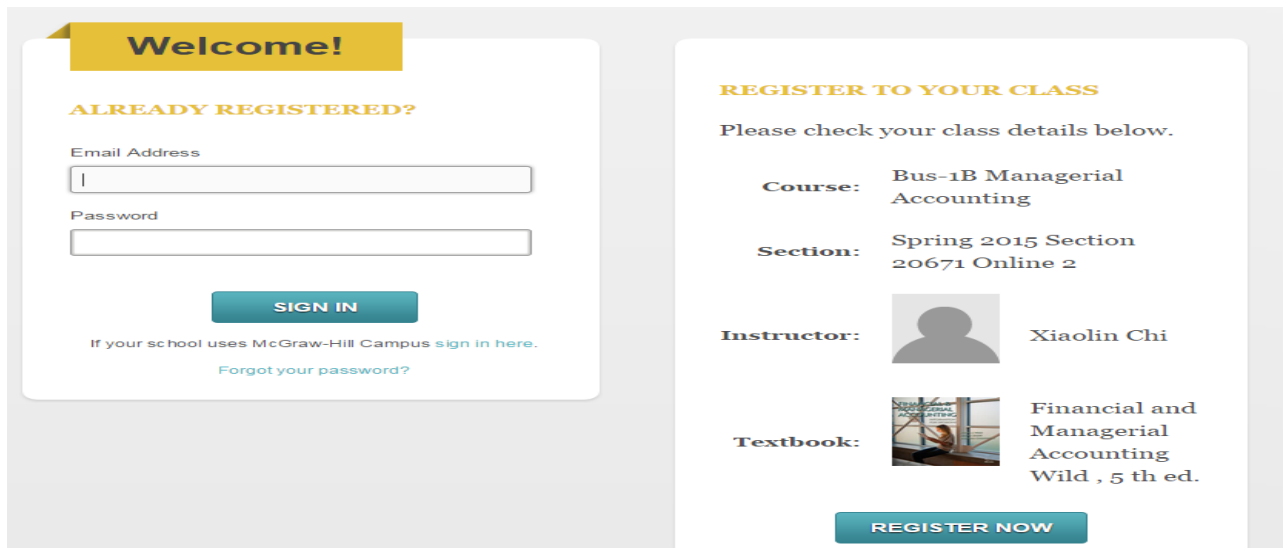
At the bottom of the introduction page you will see the following link:

[Connect Registration Link. Homework, extra credit and tests.](#)

This link will take you to connect site where the tests, homework, and extra credit will be done. You will need the Connect registration card that was included in your textbook package. You can also use this site if you have decided to purchase an Ebook. <http://connect.mheducation.com/class/x-chi-spring-2015-section-20671-online-2>

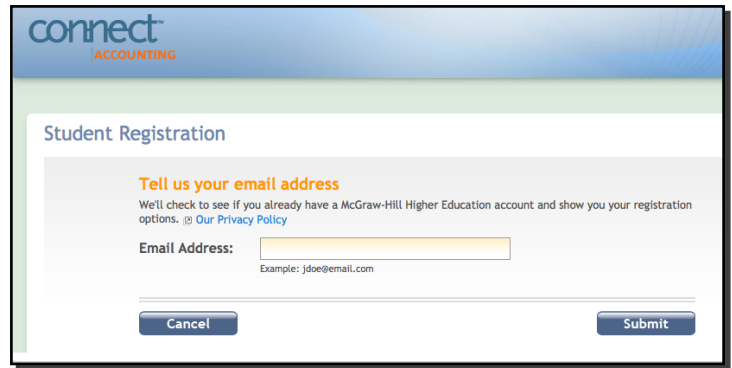
Registering in Connect:

If you took Financial Accounting one or two semesters ago at Laney College you may already have access to Connect. Write the same email address you used and the system will find your information. Enter you email address and the same password you used before, it will take you right into the assignments for the course.

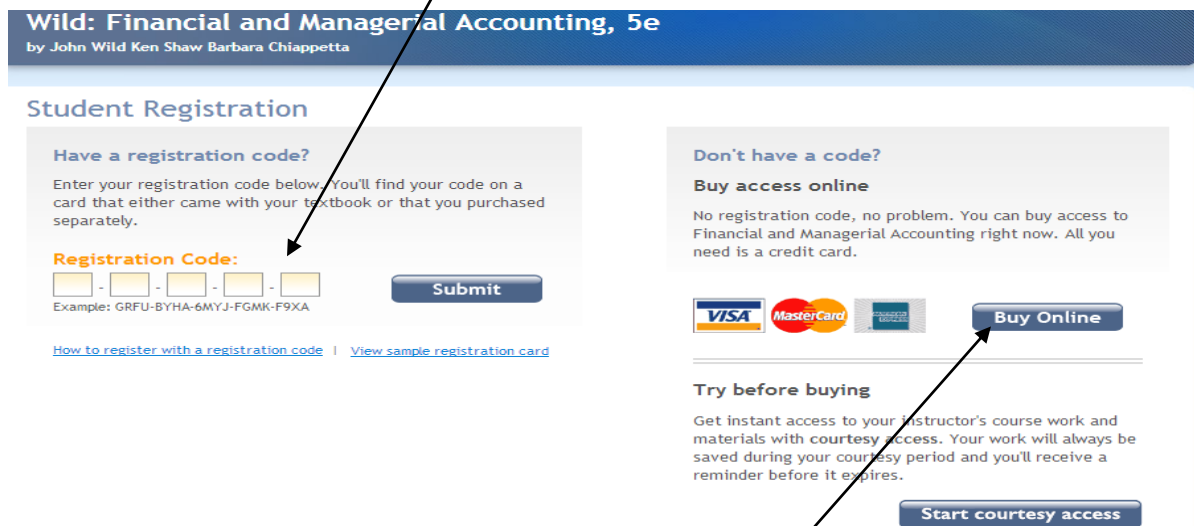


If you are new to Connect:

Enter your email address. Here you can use either your Peralta email or your personal one.



If you purchase the textbook in the Laney Bookstore, the package contains the Connect Access card. Enter the information on the left of the below page.



To purchase connect access card only or an E-book, click buy online

The site also will give you an option to start working with a **Free Trial** that will give access to the assignments and an Ebook. Remember that after the expiration date you need to purchase an access card to complete all the course assignments.

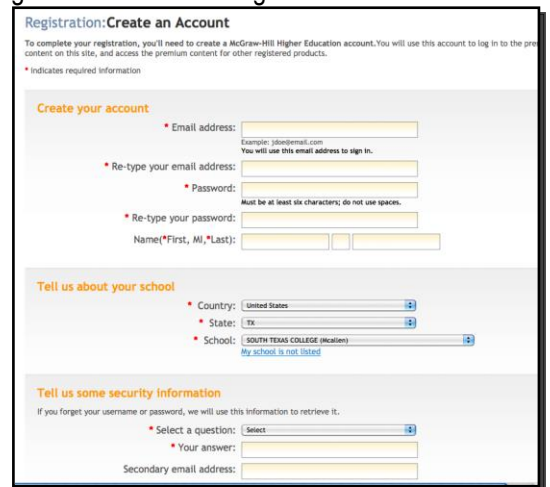
Note:

You cannot register to Connect several times with different names as it will show as a different student. I only count the grades of students who are officially enrolled in Passport. Everyone else will be deleted from the Connect page.

Continue the registration by creating an account

Make sure to use the same name in the same order as when you register in Passport (last name, first name). If the name is different and I cannot match them to your official registration, you may be dropped. Just be consistent!

Purchase with E-Book click on Connect Plus. For the access code only, click on Connect, show as below:



Student Registration

Tell us about your school

- * Country:
- * State:
- * School: [My school is not listed](#)



Connect Purchase

Connect

Financial and Managerial Accounting
Edition:5
Author: John Wild, Ken Shaw, Barbara Chiappetta

Component Products
• LearnSmart

Wild: Financial and Managerial Accounting, 5/e - Connect MHE

\$90.00 USD

Access:
Your access will expire on Jun 28, 2016.

Continue



Connect Plus Purchase (with eBook)

Connect Plus

Financial and Managerial Accounting
Edition:5
Author: John Wild, Ken Shaw, Barbara Chiappetta

Component Products
• LearnSmart

Wild: Financial and Managerial Accounting, 5/e - Connect Plus MHE

\$130.00 USD

Access:
Your access will expire on Jun 28, 2016.



eBook

Continue

GRADING POLICY:

Grade	Number	Points	Total	Percentage
Homework	10	10	100	25%
Exams	5	60	300	75%
Total			400	100%
Extra Credit Assignments:	10	5	50	
Discussion Forum "Let's Get Acquainted"	1	5	5	


¹ Percentages have been rounded.

Grading is done on specific performance as opposed to class average or grade curve.

Points Earned	Grade	%
400-360	A	90%
359-320	B	80%
319-280	C	70%
279-240	D	60%

Homework Assignments: (10 assignments @ 10 points each)**100 points**

Homework assignments are an integral part of this course. There will be a homework assignment for every chapter composed of exercises and problems. Every assignment is worth 10 points. Please check the class schedule or the course website for due dates. You will be able to submit homework assignments as many times as you like before the deadline, only the highest score will be counted as your final grade.

As you work on these assignments, you will see the words “**Check My Work**” which will help you check the accuracy of your answer. Additionally, some exercises have the following icon  [View Hint #1](#) . When clicking on this icon, it will show you short narrative example on how to solve the problem. Not all exercises have this feature, but those that do are very useful.

Exams (5 exams @ 60 points)**300 points**

There will be 5 exams given during the semester. Each exam is worth 60 points. Just like on campus classes, you will have a limited time to take the exam. Exams are given 3 hours to complete, typically it is plenty of time. You only have one opportunity to take the exam and it must be done in one setting, which means that you cannot begin the exam, save it and resume later as the time will elapse. Make sure you have study and are prepared to take the exam.

Bonus Activities (Extra Credit)**50 points**

You will be able to increase your grade in case of a low-test grade or a missing grade. The course website contains 10 interactive learning tools that are fun, and will help you learn the material covered in each chapter. You will receive 5 points for completing each exercise.

Instructor Availability

Your success in this course is very important to me. Please do not hesitate to contact me if you have any concerns or problems that may prevent you from successfully completing this course. I will try to answer all your questions via email within 24 hrs of receiving your email or sooner. If you prefer, you may come to my office during my office hours, or email me to make an appointment.

Academic Dishonesty

The College and faculty expect students to be honest in their academic work. Academic dishonesty (e.g., plagiarism and cheating) is not acceptable. Academic dishonesty is an ethical issue and defrauds all those who depend upon the integrity of the college, its courses, and its degrees. Any appearance of academic dishonesty will not be tolerated. The consequences will be severe, including but not limited to, a failing grade in the course.

Incomplete and Withdrawals:

No incomplete will generally be granted in this class. There is no provision for administrative withdrawals, that means that withdrawing is your responsibility. **Remember! If you decided to drop the class, you need to withdraw from the class officially through “Passport” the online registration system, or in person in the Admissions Office.**

Stopping from participating in the class or NOT login into the class website, does not generate and automatic **DROP**. If you do not officially **drop**, you may earn a failing grade in the class. Please email instructor with questions or concerns!

Accounting Tutoring Laboratory in Room F254:

The accounting tutoring lab will be opened on February. The lab counts with expert tutors that will be able to help you with your homework or with accounting material that you may need to review. I will advise you of the days and times.

Please remember that I am always glad to meet with you to discuss assignments, or other matters that may prevent you from doing well in this class.

I look forward to an interesting and rewarding semester!

Class Schedule - Bus1B Online Section 20671

Remember: The online course week begins on Monday at 12:00 am and ends on Sunday at 11:55 pm. All weekly assignments are due **Sunday at 11:55 pm**. Assignments will not be available after that date.

Topic/Lecture	Homework
Week 1 (Monday Jan. 19 to Sunday Jan. 25)	
<p>Getting set up:</p> <ul style="list-style-type: none"> • Register to the Course Website in Moodle see page 4 above. • Get familiar with the course website page. • Register to Connect (See page 5 above) • Post your information on the forum title “Let’s Get Acquainted” (5 points extra credit if done by Feb.1) <p>Chapter 12: Reporting Cash Flows Begin reading Chapter 12 and get familiar with the studying materials located in the course webpage (Moodle)</p>	<p>“Let’s Get Acquainted” (5 points extra credit if done by Feb.1)</p>
Week 2 (Monday Jan. 26 to Sunday Feb. 1)	
<p>This Week Assignments:</p> <ol style="list-style-type: none"> 1. Continue studying Chapter 12. 2. Homework through Connect Website (10 points) 	
Week 3 (Monday Feb. 2 to Sunday Feb. 8)	
<p>This Week Assignments:</p> <p>Chapter 13: Analysis of Statement Analysis</p> <ol style="list-style-type: none"> 1. Homework 	
Week 4 (Monday Feb.9 to Sunday Feb. 15)	
Test I (Chapters 12 and 13)	Homework for Chapters 12 and 13 Due Sunday at 11:55 pm
Week 5 (Monday Feb. 16 to Sunday Feb. 22)	
<p>Chapter 14: Managerial Accounting Concepts and Principles</p> <ol style="list-style-type: none"> 1. Homework 	
Week 6 (Monday Feb. 23 to Sunday Mar. 1)	
<p>Chapter 15: Job Order Costing Analysis</p> <ol style="list-style-type: none"> 1. Homework 	
Week 7 (Monday Mar. 2 to Sunday Mar. 8)	

Topic/Lecture	Homework
<p align="center">Test II (Chapters 14 and 15)</p>	<p>Homework for Chapters 14 and 15 Due Sunday at 11:55 pm</p>
<p align="center">Week 8 (Monday Mar. 9 to Sunday Mar. 15)</p>	
<p>Chapter 16: Process Costing and Analysis 1. Homework</p>	
<p align="center">Week 9 (Monday Mar. 16 to Sunday Mar. 22)</p>	
<p>Chapter 17: Activity-Base Costing and Analysis 1. Homework</p>	
<p align="center">Week 10 (Monday Mar. 23 to Sunday Mar. 29)</p>	
<p align="center">Test III (Chapters 16 and 17)</p>	<p>Homework for Chapters 16 and 17 Due Sunday at 11:55 pm</p>
<p align="center">SPRING RECESS March 30 through April 5</p>	
<p align="center">Week 11 (Monday Apr. 6 to Sunday April 12)</p>	
<p>Chapter 18: Cost Behavior and Cost-volume-Profit Analysis 1. Homework</p>	
<p align="center">Week 12 (Monday Apr. 13 to Sunday Apr. 19)</p>	
<p>Chapter 19: Variable Cost and Performance Reporting 1. Homework</p>	
<p align="center">Week 13 (Monday Apr. 20 to Sunday Apr. 26)</p>	
<p align="center">Test IV: (Chapters 18 and 19)</p>	<p>Homework for Chapters 18 and 19 Due Sunday at 11:55 pm</p>
<p align="center">Week 14 (Monday Apr. 27 to Sunday May 3)</p>	
<p>Chapter 20: Master Budget and Performance Planning 1. Homework</p>	
<p align="center">Week 15 (Monday May 4 to Sunday May 10)</p>	

Topic/Lecture	Homework
Chapter 21: Flexible Budgets and Standard Costs 1. Homework	
Week 16 (Monday May 11 to Sunday May. 17)	
Test V: (Chapters 20, 21)	All Homework Assignments for Chapters 20 and 21 due Sunday at 11:55 pm. No Exceptions! All Extra Credit due May 17.

Important Dates

- February 1:** Last day to **drop without a W** and receive a refund
 Last day to **add** regular classes
- March 20:** Last day to file a petition for AA or AS Degree/Certificate
- April 25:** Last day to **withdraw** and received a **W**