

BA 213 – PRINCIPLES OF ACCOUNTING: MANAGERIAL

Spring Quarter 2017

CRN 41335

**Starts: Tuesday April 4th
North Santiam Hall, Room 106**

T, R 8:00 am – 9:50 am

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Office Hours:

M / W: 1:30 – 2:20 pm

Fridays after 1:30 by appointment

Text & Required Resources:

1. Horngren's Financial & Managerial Accounting, the Managerial Chapters; Miller-Nobles, Mattison, Matsumura, Second Custom Edition for LBCC, 2016. ISBN: 978-1-323-182963 (\$188.13) and
2. **Pearson MyAccountingLab--® (MAL)**- Access code needed to activate or purchase by credit or debit card if you did not buy the print version of the book from the bookstore, and
3. **Calculator** (single-use device and not your cell phone for exams).

Prerequisite: Principles of Accounting: Financial (BA 211 or equivalent) with a grade of "C" or better

Course Description: Demonstrates the use of accounting information to meet organization goals. Methods of extracting accounting information for decision making, management of resources, planning, and product and service costing are covered. Overarching principles of planning and control are emphasized.

Course Outcomes:

- Explain the interrelationship of the accounting systems to all areas of business and business decision making.
- Recognize the components and processes related to various cost accounting systems.
- Understand cost behavior and predict break-even points.
- Analyze the performance of the organization and organizational sub-units.
- Use the budgeting process to prepare budgets and pro forma financial statements.
- Utilize the time-value-of-money concept to analyze capital investment projects.

Grading:

All course grades will be available in MAL. Final course grades will be determined as follows:

Category	Points	Percent
Graded Homework includes 'Concept' and 'Problem' assignments in MAL. (10 Concepts @ 6 points each, and 8 Problems @7.5 points each.)	120	30%
Ethics Assignment (in class)	20	5%
Project - required to pass course	40	10%
Exams (2 @ 110 points each)	220	55%
Total points possible	400	100%

Course grades will be computed as follows from total points possible:

A (90 < 100%), B (80 < 90%), C (70 < 80%), D (60 < 70%), or F (< 60%)

MyAccountingLab:

MyAccountingLab (MAL) is an online, interactive learning resource. Access to the lab is purchased with your textbook. The MAL information that accompanies this syllabus includes login information. Using the online accounting lab will give students more practice with accounting concepts presented in class and in the text and is an excellent resource for help outside of class. For instance, there are additional practice problems, chapter pre- and post-quizzes, PowerPoints and numerous other resources available. I will be transferring all of your concept assignment and problem scores from MAL into my master BA 213 gradebook. This gradebook will be updated frequently (not in real time) and posted on our course Moodle site.

Homework: Concepts - There are ten graded concept assignments in MAL worth 4 points each. They are due by 7:00 am on the dates listed on the outline. You may continue to work the assignment until the due date & time. When complete, you may want to print the assignment. **Late assignments will not be accepted and you will not be able to access the assignment after the due date.**

Problems - There are eight graded problems assigned in MAL worth 8 points each. These are also due by 7:00 am on the dates listed on the outline, and generally take a little more time than the concepts. **Again, late homework will not be accepted and you will not have access to the problem on-line after the due date.** All concept assignments and problems will be reviewed in class for clarification and reinforcement purposes. You may start your work any time before the due dates. Students who assert initiative by getting ahead and staying ahead on homework completion tend to outperform poor time managers by a wide margin. All concept assignments and problems will be available online on or before the first day of class.

Term Project (REQUIRED) and In-class Ethics Assignment: The Term Project will be introduced in class on **Tuesday May 16th**. This Project will require the use of computer spreadsheet software and hard copies are **due by or before 8:00 am Thursday, June 8th**. Emailed submissions will not be accepted. There will be no extensions or allowances for late submissions. **Timely submission of the assigned project is required in order to receive a final grade of "C" or higher.** There will also be an in-class Ethics assignment administered in class on **Thursday May 18th** only. There will be no make-up opportunity for the Ethics assignment.

Exams:

Two exams will be given. Exams will include objective and computational questions and should take a well- prepared student approximately 90 minutes to complete. Please bring your single-use calculator to each exam. Exams are closed-note and closed-book. See course outline for exam dates. Exams must be taken on the date scheduled unless prior arrangements have been made. If the mid-term exam is missed for any reason, a 20 % late deduction will be assessed. Failure to take the midterm or final within one week following the originally scheduled dates will result in complete forfeiture of each respective 110 point opportunity.

LBCC COMPREHENSIVE STATEMENT OF NONDISCRIMINATION:

LBCC prohibits unlawful discrimination based on race, color, religion, ethnicity, use of native language, national origin, sex, sexual orientation, marital status, disability, veteran status, age, or any other status protected under applicable federal, state, or local laws. (For further information: <http://po.linnbenton.edu/BPsandAPs/>)

CENTER FOR ACCESSIBILITY RESOURCES:

You should meet with your instructor during the first week of class if you have a documented disability and need accommodations, your instructor needs to know medical information about you, or you need special arrangements in the event of an emergency. If you believe you may need accommodation services please contact Center for Accessibility Resources, (541) 917-4789. If you have documented your disability, remember that you must make your request for accommodations through the Center for Accessibility Resources Online Services web page every term in order to receive accommodations.

ACADEMIC INTEGRITY:

Students are expected to follow College policies regarding academic integrity as articulated in the Students Rights and Responsibilities Handbook (<http://www.linnbenton.edu/studentrights/standards.html>). You will receive an F in the course if you are found to be involved in academic dishonesty (cheating, plagiarism, etc.).

SYLLABUS/OUTLINE:

This syllabus/outline are a guide, not a contract. If something listed does not make sense, please talk with me. If changes are made, I will announce them in class. Not reading the syllabus does not constitute a valid excuse for missing a due date. Accounting professionals are expected to be on time at all times.

WEEK	DATE	DAY	TOPIC & READING ASSIGNMENTS	GRADED CONCEPTS Due by 7:00 am	GRADED PROBLEMS Due by 7:00 am
Week 1	04/04	T	Introduction, Chapter 16 Managerial Accounting		
	04/06	R	Ch 16 review	C01 - Ch. 16	P1 - Ch 16
Week 2	04/11	T	Ch 17: Job Order Costing		
	04/13	R	Ch 17 review, Ch 18 Process Costing	C02 - Ch 17	P2 - Ch 17
Week 3	04/18	T	Ch 18 review, Ch 19: Activity Based Costing (pages 989 - 1006)	C03 - Ch 18	P3 - Ch 18
	04/20	R	Ch 19 review	C04 - Ch 19	P4 - Ch 19
Week 4	04/25	T	Ch 20: Cost-Volume-Profit		
	04/27	R	Ch 20: review	C05 - Ch 20	P5 - Ch 20
Week 5	05/02	T	Exam Preview		
	05/04	R	Midterm Exam: (Ch. 16, 17, 18, 19, 20)		
Week 6	05/09	T	Exam Rev, Ch 22 : Master Budget Intro		
	05/11	R	Ch 22 review	C06- Ch 22	
Week 7	05/16	T	Ch 23: Flexible Budgets & Standard Costs (pages 1221-1238 plus pages 1244- 1247) Term Project Introduction		
	05/18	R	Ethics Assignment (In-Class)		
Week 8	05/23	T	Ch 23 review	C07 - Ch 23	P6 - Ch 23
	05/25	R	Ch 24: Responsibility Accounting (pages 1279-1302)		
Week 9	05/30	T	Ch 24 review, Ch 25: Short-Term Decisions	C08 - Ch 24	
	06/01	R	Ch 25 review, Ch 26: Capital Investments	C9 - Ch 25	P7 - Ch 25
Week 10	06/06	T	Ch 26 review	C10 - Ch 26	P8 - Ch 26
	06/08	R	Project due – June 08 at 8:00 am. Late projects will not be accepted under any circumstances. Final Exam Preview	The Project Solution will be reviewed in class on 06/08.	
Finals Week	06/13	T	Final Exam (Ch 22, 23, 24, 25, & 26) Mar 21st 7:30 – 9:20 am		