

## BA213 COURSE OUTLINE

**Course:** Principles of Accounting: Managerial  
**Prerequisite:** Principles of Accounting: Financial (BA 211 or equivalent) with a grade of “C” or better.  
**CRN:** 20830  
**Room:** RCH-216  
**Time:** Tuesday/Thursday 10:00 to 11:50 a.m.  
**Instructor:** Wendy Phelps  
**Office:** South Santiam Room 205 (Albany)  
**Email:** phelpsw@linnbenton.edu  
**Office Hours:** Tuesday/Thursday 8:45 to 9:45 a.m.

***For prompt response to emails please use “CRN 20830/Managerial Accounting” in the subject.***

### **Text & Required Resources:**

1. Print version of: Horngren’s Financial & Managerial Accounting; Miller-Nobles, Mattison, & Matsumura, Pearson Education, Inc., 6th Edition, © 2018
2. Pearson MyAccountingLab® (MAL) Access Code. If you did not buy the print version of the book from the bookstore you will need to independently purchase an access code by credit or debit card.
3. Four function Calculator (you CANNOT use your cell phone for exams).

**Course Description:** Demonstrates the use of accounting information to meet organizational 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**-upon successful completion of this course, students will be able to:

- Explain the interrelationship of the accounting systems to all areas of business and business decision making.
- Understand cost behavior and predict break-even points.
- Recognize the components and processes related to various cost accounting systems.
- 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 determined as follows:

Category	Points	Percent
Graded Homework 'Concept' assignments in MAL. 10 pts each	110	20%
Graded Homework 'Problem' assignments in MAL. 15 pts each	120	21%
Project - required to receive a grade of B or better in the course	40	7%
Exam #1 (MID-TERM)	150	26%
Exam #2 (FINAL)	150	26%
Total points possible	570	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 online:**

MyAccountingLab (MAL) is an online, interactive learning resource. Access to MAL is purchased with your textbook. 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 more practice problems, chapter pre- and post-quizzes, PowerPoints and numerous other resources available.

**MAL Gradebook:**

I will be using the online gradebook to record both online and offline assignments, so students will have access to their progress in the course. All grades are posted to MyLab as they become available. You are expected to CONFIRM YOUR GRADES in MyLab within one week of their posting. The grades posted to MyLab are considered 'data' by your instructor who will process this 'data' in an external spreadsheet program when determining final grades. Do not rely on any publisher's gradebook 'shown grade' as to your final grade. See GRADING section above for the final grade calculation algorithm used.

**Homework:**

CONCEPTS - There are eleven concept assignments in MyAccountingLab. They are due by 11:00 p.m. on the day listed on the outline. The concepts will be available online approximately seven days before they are due. You may continue to work the assignment until the due date & time. And of course, save/submit your work in MyAccountingLab. You can print out the assignments (both Concepts and Problems) any time before the due date and it is recommended that you do this. Late assignments ARE NOT accepted, and you WILL NOT be able to access the assignment after the due date.

PROBLEMS - There are eight problem assignments in MyAccountingLab which are due by 11:00 p.m. on the date listed on the outline. Problems generally take more time to complete than the concepts. Again, late assignments ARE NOT accepted, and you WILL NOT have access to the assignment after the due date.

**Project:**

One project worth a maximum of 40 points will be assigned during Week 7. You need to be in class to receive instructions. The project may be completed by an individual student or by a team of two students. The project will require the use of computer spreadsheet software and is due by email no later than Friday, November 30, 2018, at 11:00 p.m. Late projects WILL NOT be graded. *The timely submission of the assigned project is required to receive a final course grade of a B or higher.*

**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 four-function calculator to each exam. No cell phones are allowed at exams. Exams are closed-notes and closed-book. See course syllabus for exam dates. Exams must be taken on the date scheduled unless prior arrangements have been made\*.

\*If the mid-term exam is missed, and a student has a compelling and documented circumstance (job conflicts, oversleeping, car trouble, travel delays and traffic jams ARE NOT acceptable reasons), at the instructor's discretion the final exam score may be "doubled" in lieu of the missed mid-term exam score.

## **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**

Students who may need accommodations due to documented disabilities, or who have medical information which the instructor should know, or who need special arrangements in an emergency, should speak with the instructor during the first week of class. If you believe you may need accommodations, but are not yet registered with CFAR, please go to <http://linnbenton.edu/cfar> for steps on how to apply for services or call 541-917-4789. **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 outline and the related syllabus are a guide, not a contract. They may change during the term as I attempt to provide the most compelling and useful learning experience possible. If things do not make sense, please talk with me. If changes are made, I will announce them in class. You should check the syllabus at least once a week for course updates. Not reading the syllabus does not constitute a valid excuse for missing a milestone.

<b>FALL 2018--BA 213/Principles of Accounting: Managerial (4)--10:00-11:50 a.m. LBCC Campus/Room RCH-216</b>						
WEEK	Day	DATE	READING & IN-CLASS GRADED ASSIGNMENTS	GRADED CONCEPTS DUE BY 11:00 p.m.	GRADED PROBLEMS DUE BY 11:00 PM	
Week 1	Tuesday	9/25/2018	Chapter 16: Introduction to Managerial Accounting			
	Thursday	9/27/2018	Chapter 16, Continued			
Week 2	Tuesday	10/2/2018	Chapter 17: Job Order Costing	C01/Chapter 16	P1/Chapter 16	
	Thursday	10/4/2018	Chapter 17, Continued	C02/Chapter 16		
Week	Tuesday	10/9/2018	Chapter 18: Process Costing (Pages 961-975)	C03/Chapter 17	P2/Chapter 17	
	Thursday	10/11/2018	Chapter 19: Activity Based Costing (Pages 1028-1047)	C04/Chapter 18	P3/Chapter 18	
Week 4	Tuesday	10/16/2018	Chapter 20: Cost-Volume-Profit	C05/Chapter 19	P4/Chapter 19	
	Thursday	10/18/2018	Chapter 20, Continued			
Week 5	Tuesday	10/23/2018	Catch-up/Review	C06/Chapter 20	P5/Chapter 20	
	Thursday	10/25/2018	<b>Exam #1: Chapters 16, 17, 18, 19 &amp; 20</b>			
Week 6	Tuesday	10/30/2018	Review Exam #1	Chapter 22:		
	Thursday	11/1/2018	Master Budgets Chapter 22, Continued	Chapter		
			23: Flexible Budgets & Standard Costs (Pages 1265-1282 & 1288-1291)			
Week 7	Tuesday	11/6/2018	Chapter 23, Continued	<b>Project</b>		
			<b>Assigned</b>	C07/Chapter 22		
	Thursday	11/8/2018	Chapter 24: Responsibility Accounting (Pages 1324-1346)	C08/Chapter 23	P6/Chapter 23	
Week 8	Tuesday	11/13/2018	Chapter 24, Continued			
	Thursday	11/15/2018	Chapter 25: Short-Term Decisions	C09/Chapter 24		
Week 9	Tuesday	11/20/2018	Chapter 26: Capital Investment Decisions	C10/Chapter 25	P7/Chapter 25	
	Thursday	11/22/2018	<b>THANKSGIVING HOLIDAY-NO CLASS</b>			
Week 10	Tuesday	11/27/2018	Chapter 26, Continued			
	Thursday	11/29/2018	Catch-up/Review	C11/Chapter 26	P8/Chapter 26	
	Friday	11/30/2018	<b>Project Due. LATE projects will WILL NOT be graded.</b>		Due by 11:00 p.m.	
FINALS Week	Tuesday	12/4/2018	<b>Exam #2 (FINAL): Chapters 22, 23, 24, 25, &amp; 26</b>		9:30 to 11:20 a.m.	