

Managerial Accounting (ACCT1B)

Saddleback College

Business Science Division

Instructor: Anthony Y. Teng	Term/Semester: Spring 2009
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Saddleback College
Managerial Accounting
ACCT 1B – Spring 2009 Course Syllabus
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Saddleback Web Site and Blackboard Access: <http://www.saddleback.edu>

*Note: Every student is assigned a college e-mail account and pin number (password). **Do not** change your e-mail address. If you prefer to receive e-mail at another address, go to <http://www.saddleback.edu> and then to MySite, select “E-mail” and follow the instructions under “Account Information” to automatically **forward** your messages to the address of your choice.*

Course Requirements/Prerequisites: ACCT1A (recommended).

Course Objectives and Format: (4 units) Upon the completion of this course, the student will be able to:

1. Describe managerial accounting concepts and principles for planning, control, and decision making.
2. Describe accounting systems for manufacturing and service enterprises.
3. Describe managerial accounting concepts and principles for planning and controlling decentralized business operations.
4. Describe managerial accounting concepts and principles for analyzing business operations.
5. Describe the basic theory and structure of management accounting as an information system, focusing on manufacturing and non-manufacturing costs, product and period costs, fixed versus variable costing, budgeting, cost and profit analysis, and cash flow.

This class will be conducted using lectures, case studies, quizzes, and homework based upon textbook materials established by the college. Communication (i.e. announcements, handouts, and other materials) will be administered using Saddleback College’s Blackboard Learning System. Supplemental “lectures” will be presented through the use of technology tools such as iPod audio and other on-line media. Homework will be administered through the textbook publisher’s Homework Manager+. Discussion between the class community will be conducted via video conferencing, discussion boards, and e-mail.

Texts:

Required: “Financial & Managerial Accounting, 2nd edition,” Wild, John & Chiappetta, Barbara. McGraw-Hill/Irwin Publishing Company, 2007. ISBN 978-0077229757.

Note: The textbook package includes everything you need for this class and is specially bundled for you by the publisher. It is only available through the Saddleback and Irvine Valley College bookstore or on-line with the publisher. If you purchase the text from any other source, you will be responsible for any resource that is in this package.

Exams/Grading Policy:

Exams will consist of multiple choice questions, short answer questions, essays and short problems. There will be NO MAKE UP EXAMS given for any reason. If for an EMERGENCY reason you must miss an exam, the instructor must be notified BEFORE the scheduled exam or a grade of zero will be assigned.

Your grade will be determined on the basis of the number of cumulative points scored on quizzes, exams, projects, and class participation. The points will be weighted as follows:

Quizzes (10@ 10pts)	100 points
Exam (4@ 100 pts)	400 points
CPS	50 points
Homework	100 points

Note: Homework will be administered via Homework Manager Plus (see below) There is no extra credit.

TOTAL 650 POINTS

Grades are determined as follows:
Grade Index: Points % Letter Grade
(585 - 650) 90-100 A
(520 - 584) 80- 89B
(455 - 519) 70- 79 C
(390 - 454) 60- 69 D
(0 - 389) below 60 F

CPS – Classroom Performance System

This class will be using the CPS Student Response System. The required student response pad can be purchased either at the Saddleback College bookstore or on-line at <http://www/mhhe.com>. The pads are reusable (for other classes using the system). You may need to purchase an access code for future use.

Access to Blackboard (Saddleback’s Online Portal)

Go online to <http://soccdd.blackboard.com>, click on “Logon.” Complete instructions are available to the left of the “Username” and “Password” boxes. If, after following the instructions, you are unable to access BLACKBOARD, you may e-mail Sheri Nelson at snelson@saddleback.edu for assistance. Include your name, student ID, your four-digit PIN and your Course ID (ACCT 1A, BUS 1, etc.).

Access to Homework Manager Plus

Homework, quizzes, and exams are administered through Homework Manager Plus. You may access the application either through Blackboard/External Links or directly through the URL provided to you by the instructor. You must register as a student with the access code provided to you in the text package (see TEXT above). Work MUST be submitted into Homework Manager only and will not be accepted in any other form.

To create a student account, follow these directions:

1. Click on the “Register for this class” link on the student menu found on your course homepage.
2. Enter the 20 digit code in the boxes on the Student Registration page, and click the next button (note: the code is case sensitive; please enter the codes in upper case letters).
3. Fill out the registration form that appears and click the “OK” button.

4. Click the “YES” button to confirm your account (note: this account is unique to this class and you cannot use an account established for a different class that used Homework Manager).

Homework Manager Tips

- You can only do one thing at a time. You cannot view past results while you are in the process of taking an assignment. You cannot take two graded assignments at the same time.
- When trying to print an assignment use the browser’s Print Preview and Page Setup options to get the best output possible. You should switch from portrait to landscape, and should extend the margins as far as possible.
- Use the "Next", "Back", "Jump To", and “Save my work” buttons periodically to save and avoid timing out. If there is no activity within 60 minutes, Homework Manager will automatically log out your session.
- Click "Quit and Save" if you wish to work on your assignment at a later time without grading. Remember, you can only work on one open, un-graded assignment at one time.
- Don't copy and paste, this might enter illegal characters in your homework and prevent you from getting a grade.

McGraw-Hill Faculty and student tech support:

Telephone Tech support: 1-800-331-5094

Email tech support: www.mhhe.com/support

Normal Hours (Pacific Standard Time), open 76 hours per week:

Sunday: 4pm - 9pm

Monday – Thursday: 6am - 9pm

Friday: 6am - 4pm

Prompt 1 - Homework Manager,

Prompt 4 - Online Learning Center and Instructor Website registration

Access to On-line Content

Self-register yourself into the eBook site at <http://www.mhhe.com/wild>. Click the picture on the picture of the text. Then click on the Register or Purchase Access box to the left. (Note: You will also have access to the Online Learning Center – Student Edition at this site). You want to register to the eBook since it will link directly to Homework Manager (for hints and homework assistance).

Note: The registration code can only be used by one student and is only good for two uses (i.e. use for ACCT1A and ACCT1B). If you use up the allowable uses of the registration code, you will need to contact McGraw-Hill Technical Support to purchase additional accesses.

Note: Technical Support for Homework Manager, eBook, and other course content should be addressed with McGraw-Hill Technical Support.

CHEATING

THE FIELD OF ACCOUNTING REQUIRES A HIGH DEGREE OF ETHICAL RESPONSIBILITY IN ORDER TO INSTILL A LEVEL OF CONFIDENCE IN THE QUALITY OF THE INFORMATION PRODUCED. AN ACADEMIC ENVIRONMENT IS NO DIFFERENT. CHEATING OF ANY KIND ON ANY PROJECT OR TEST WILL NOT BE TOLERATED IN THIS CLASS. A STUDENT WHO IS SUSPECTED OF CHEATING WILL BE SUBJECT TO THE APPROPRIATE PROCEDURES DESCRIBED IN THE SADDLEBACK COLLEGE STUDENT CODE OF CONDUCT.

WITHDRAWALS DURING THE TERM

See Saddleback College web site at www.saddleback.edu

Do not assume that the instructor will automatically drop you from the course. If you feel you must drop, take the initiative and do it yourself.

Course Policies, Procedures and Assignments

- The instructor assumes you have the requisite computer skills to successfully complete this course. This includes (at least) proficiency with Microsoft Office and access to the Internet.
- In the event you are using Microsoft Office 2007 (current version), you **MUST** save course documents in Office 2003 format (MS Word - .doc and MS Excel - .xls). Work and communication submitted in Office 2007's native format will not be accessed.
- *Each chapter will have a quiz which will be taken in Homework Manager. The 10 highest scores will be used in your grade computation. Quizzes must be taken in Homework Manager before the due date. Once the due date has been reached, Homework Manager will not allow you to take the quiz.*
- *Each chapter will have a series of exercises and problems which will be performed through Homework Manager. Each chapter is worth 10 points each which you must achieve a score of 95 percent or better (there is no partial credit). We will use 10 chapter scores for determining your grade. Since Homework Manager has been set up to help you with the homework with hints, links to the eBook, and actual answers to the problems. There is no reason for not achieving all of the available points.*
- *There will be four exams administered throughout the semester.*
- **Since you are being provided with due dates well in advance, there will be no extensions for due dates for Homework Manager. Reasons such as "Blackboard or Homework Manager was down" will not be accepted.**
- To help you better understand the class material we will be using www.cccconfer.org as a virtual classroom to answer questions and do sample class problems. These sessions will be announced in advance in Blackboard and student e-mail. Participation is optional but highly recommended. If you cannot participate in the live presentation, the session will be archived so you can watch the presentation at your convenience. Unfortunately, questions can only be answered at the live session only.
- You are expected to read the chapter materials, review the author's support materials, complete assigned homework, quizzes, and exams prior to the assigned due date. You are responsible for any material provided by the textbook publisher in the textbook and/or their online learning web site.

<i>Week</i>	<i>Week Beginning</i>	<i>Chapter</i>	<i>Assignment</i>	<i>Recommended Resources</i> www.highered.mcgraw-hill.com/sites/0073526681/student_view0/
1	1/12/09	Chapter 12 – Reporting and Analyzing Cash Flows	E12-4, E12-5, E12-6 P12-4A	The Statement of Cash Flows – Video Library (Video Segments) Various iPod Lectures and Videos (iPod Content)
2	1/19/09	Chapter 13 – Analyzing Financial Statements	P13-4A, P13-5A	Analyzing Financial Statements – Video Library Various iPod Lectures and Videos
3	1/26/09	Chapter 14 – Managerial Accounting Concepts and Principles	E14-5, E14-9, E14-10, E14-11, E14-13 P14-8A	The Need for Managerial Accounting Information – Video Library Classifying Costs for Decision Making – Video Library A CEO Explains “the Concept of Lean” - Business Week
4	2/2/09	Chapter 15 – Job Order Costing and Analysis (Exam 1 – Ch 12, 13, 14)	E15-2, E15-3, E15-5, E15-9, E15-11 P15-4A	Job Order Costing – Video Library Ikea – Business Week Various iPod Lecturers and Videos
5	2/9/09	Chapter 16 – Process Costing and Analysis	E16-4, E16-5, E16-6, E16-7, E16-8, E16-9 P16-4A, P16-5A	Process Costing – Video Library Various iPod Lectures and Videos
6	2/16/09	Chapter 16		
7	2/23/09	Chapter 17 – Activity Based Costing and Analysis	E17-3, E17-4, E17-5 P17-1A, P17-2A	ABC Overview – Video Library Various iPod Lectures and Videos
8	3/2/09	Chapter 18 – Cost Behavior and Cost Volume-Profit Analysis (Exam 2 – Ch 15, 16 17)	E18-3, E18-5, E18-10, E18-11, E18-14 P18-4A, P18-6A	Cost-Volume-Profit Relationships – Video Library McNealy: Why Sun is Back – Business Week Various iPod Lectures and Videos
9	3/9/09	Chapter 18 Chapter 19 – Variable Costing and Performance Reporting	E19-2, E19-3, E19-4, E19-6, E19-9	Absorption and Variable Costing – Video Library Various iPod Lectures and Videos
10	3/16/09	Spring Break		

11	3/23/09	Chapter 20 – Master Budgets and Performance Planning	E20-1, E20-2, E20-3, E20-5 P20-2A, P20-5A	The Budget Process – Video Library Get Thee To a Budget – Business Week Various iPod Lectures and Videos
12	3/30/09	Chapter 21 – Flexible Budgets and Standard Costing	E21-1, E21-3, E21-7, E21-9 P21-1A, P21-2A, P21-5A	Setting Standards – Video Library Flexible Budgets – Video Library Overhead Analysis – Video Library Various iPod Lectures and Videos
13	4/6/09	Chapter 22 – Decentralization and Performance Evaluation	E22-1, E22-2, E22-3, E22-4, E22-5, E22-7, E22-8	The Balanced Scorecard – Video Library Various iPod Lectures and Videos
14	4/13/09	(Exam 3 – Ch 18, 19, 20, 21)		
15	4/20/09	Chapter 23 – Relevant Costing for Managerial Decisions	E23-1, D23-3, E23-5, E23-7, E23-9 P23-1A, P23-6A	Relevant Costs for Decision Making – Video Library Pricing Products and Services – Video Library Various iPod Lectures and Videos
16	4/27/09			
17	5/4/09	Chapter 24 – Capital Budgeting and Investment Analysis	E24-1, E24-2, E24-5, E24-6, P24-1A	Capital Budgeting Decisions – Video Library Various iPod Lectures and Videos
18	5/11/09			
19	5/18/09	Final Exam Week (Exam 4 – Ch 22, 23, 24)		