Managerial Accounting (Acct. 1B)
Summer 2010 (July 6 - Aug 15)

SYLLABUS & INTRODUCTION

THIS SYLLABUS IS PREPARED AND DESIGNED TO BE USED AS AN INTRODUCTION FOR THE COURSE. YOUR UNDERSTANDING OF ITS CONTENTS IS EXTREMELY IMPORTANT AND THEREFORE EACH STUDENT'S RESPONSIBILITY.

Instructor.: Donald P. Bowman CPA, MBA       Term……: Summer 2010
Ticket........: #10060            Location.: BGS 254
Days……..: MTWTh (July 6 - Aug 15)            Hours…..: 9:00 am to 12:20 pm

Saddleback Campus Map Link
http://www.saddleback.edu/maps/documents/map.pdf

Contact Instructor by E-mail: dbowman@saddleback.edu       Phone: TBD

COURSE DESCRIPTION

The study of financial statement analysis and managerial accounting concepts and principles will be presented, as well as manufacturing and non-manufacturing costs, product and period costs; job order cost systems, materials, labor, factory overhead, work-in-process and finished goods; process cost systems, equivalent units, joint and by-products; cost-volume-profit analysis, fixed and variable costs, sales mix considerations; absorption and variable costing, the master budget, standard costing; accounting for cost, profit and investment centers; differential analysis and product pricing; and capital budgeting including discounted cash flow and capital rationing.

COURSE OBJECTIVES

Course Requirements/Prerequisites: ACCT1A (recommended).

Upon 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.
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.
REQUIRED STUDENT RESOURCES
(Textbook Package, Homework Manager, access code, etc.)

Financial & Managerial Accounting-2007: Saddleback College Custom “textbook Package”

Please note; a special reduced/low price has been negotiated with the Publishers for Saddleback and Irvine Valley College students who purchase the “textbook Package.”

The “textbook Package” with the ISBN listed above is available through the Saddleback College Bookstore or its website:

http://www.bkstr.com/CategoryDisplay/10001-9604-10239-1?demoKey=d

NOTE THAT IF YOU RECENTLY TOOK ACCOUNTING 1A, YOU MAY BE ABLE TO USE THE SAME CODE YOU USED IN THAT CLASS. TRY IT BEFORE PURCHASING A NEW CODE.

Once you have purchased the “textbook Package,” logon & follow the instructions at: www.mhhe.com/wild for your complimentary e-Book registration and use.

The following website is provided, at no additional cost, by the textbook publisher for students who purchase the “textbook Package”. This site provides added instructional/learning opportunities for accounting students.

http://highered.mcgraw-hill.com/sites/0073526681/student_view0/

The “textbook Package” is required for the class and nothing else is acceptable. Earlier or previously purchased/used access codes will not work. Therefore, purchase only new materials.

ACCESS & using “BLACKBOARD”

Go online to http://socccd.blackboard.com, click "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 email Sheri Nelson at snelson@saddleback.edu for assistance. Include your name, student ID, your four-digit PIN and your Course ID (Acct 1B).

Blackboard - FAQ’s: Students may find the following site helpful in getting started and using Blackboard: http://www.saddleback.edu/de/documents/BBInfoandFAQ.pdf
This course, Managerial Accounting - Accounting 1B, will cover chapters 14 thru 24 included in the required “textbook Package” for the class. Subject matter from these chapters which will be covered during the term/semester is outlined on page seven of this document. In order to be aware of all study lessons, homework assignments, exams, and other coursework; it is each student's responsibility to attend class on a daily basis.

A high degree of motivation, desire, time and hard work will be expected; one’s success and hence your grade in the class will reflect your overall effort.

Students who travel or are away at any point during the term are still responsible for carrying out and submitting homework assignments, completing exams and projects in the time required and within the scheduled completion time. **NO EXCEPTIONS WILL BE MADE CONCERNING THIS POLICY.**

Questions on all exams consist of objective multiple-choice problems or matching. These questions reflect the material and work covered in class as well as various exercises and problems completed using Homework Manager+. A student’s ability to understand and solve accounting/business related problems/transactions will dictate one’s success on the exams.

Once an exam has started, in progress, or ended; no make-up exam will be permitted unless students notify the instructor as to their nonattendance beforehand. Therefore, **notification is required before the exam starts in order to be allowed to take a make-up exam. NO EXCEPTIONS WILL BE MADE CONCERNING THIS POLICY.** Be advised, approximately 82% of a student’s grade in the course is based on exam points/scores.

There will be a 5% grade reduction for any exam is taken late. **Regarding the final exam, there will be NO make-up or opportunity to take the exam at a later than scheduled date.**

The final exam will concentrate on chapters covered following the preceding chapter(s) exam. It is important to understand there is **no traditional mid-term or comprehensive final exam.**

Anyone caught cheating, breaking the rules, or engaging in plagiarism will be DROPPED from the class.

Specific preparation and due dates for every study lesson, homework assignment, exam, and any other coursework will be announced in the future, as the course progresses. You will be expected to read the chapter material and complete all chapter assignments when required to do so. Non-completion of any or all homework assignments, exams, or poor attendance will be sufficient grounds for being DROPPED from the course. During the term please feel free to contact me with your inquiries concerning; subject matter, course content, lecture/discussion issues, or topic area questions in the class.
Every student is required to use their Saddleback College email address to send and receive all correspondence for the class. When e-mailing your instructor, include the words ACCT 1B as part of your subject field. If you choose to use your personal e-mail address to receive messages you must link/connect to your Saddleback College e-mail address. This can be accomplished by going to the "MySite" link https://www1.socccd.cc.ca.us/portal/ on the Saddleback home page and completing the following steps:

1. Enter: Login name & password;
2. Click: Email;
3. Click: Web Email;
4. Enter: Username and password;
5. Click: Options;
6. Click: Settings;
7. Enter: Your existing/personal email address in the "Mail Forwarding" box;
8. Click: Save Changes;

Remember to include the words ACCT 1B as part of your subject field of your-mail when corresponding with your instructor. Your instructor assumes every individual enrolled in the course possesses strong or advanced computer/internet experience. In addition, students must own or have unlimited access to a relativity new laptop/notebook/desktop PC. This is essential in order to utilize the multifaceted software used in the class during the term/semester. Students may use PC workstations located in any of the computer labs at Saddleback College for carrying out homework assignments.

Everyone in the class is expected to understand and be proficient at using "MySite" and knowing your login/username and password before enrolling in this course. (See instructions on the Blackboard logon page)

Every student must have your current name and home address on file with the Admissions & Records office; if not, immediately initiate the changes with Saddleback College A.S.A.P. Your instructor reserves the right to use all means of communication with those enrolled to promote and accommodate the objectives of the course.

Free tutoring for students taking accounting courses is available through the Learning Assistance Program (LAP) located in the Village Room 8-05 (the phone number is (949-582-4519).

ACCESS & USING HOMEWORK MANAGER

Once you are in the Blackboard website for the course, students are required to register with Homework Manager. Use the 20 digit code included with the “textbook Package” you purchased in order to gain access to Homework Manager+.

The link to gain admittance to Homework Manager can be found below. Remember, Homework Manager is the tool necessary to complete your homework Exercises and Problems. It is wise that the same login/username, password and college email address used to access the Blackboard site for this course be used for Homework Manager.

http://mh2.brownstone.net/classes/manacctsec10060/
**EXERCISES & PROBLEMS (QUESTIONS) using HOMEWORK MANAGER**

**Exercises and Problems**, from your textbook, are assigned as homework. For each chapter, complete these assignments using **Homework Manager**. These assignments along with the templates included in Course Documents expose students to Excel spreadsheet applications as well as the entire accounting cycle.

ALL homework assignments and other work to prepare for this course will be found within this document including the list of homework assignments at the end of this syllabus. **Homework Manager+** is the online system used in completing the **Exercises & Problems**.

On or Before the assigned due dates, the **Homework Manager** questions (**Exercises & Problems**) must be **completed and accurate to earn the points possible**. It is strongly recommended that these assignments are completed and finished on a regular basis in order to prepare students for the regular exams. In addition, the **Exercises & Problems**, using **Homework Manager** are reworkable until they are correct.

When using **Homework Manager**, students are required to close an active chapter before the system will allow a second one to be opened and attempted. In other words, students cannot work on more than one chapter at a time. Therefore, close any chapter that is open before trying to open a different chapter.

**PROPER CLASSROOM ETIQUETTE?**

⇒ Class will begin **promptly** at 9:00 a.m. Mon, Tue, Wed, Thu. As a courtesy to your classmates and me, please be on time. Late arrivals can be very disruptive to everyone in the class. Strive to build good work habits now, treating your academic time as your “job.” If you must be late please enter quietly and take your seat quickly. If you must leave early please inform me at the beginning of that class.

⇒ Please don’t talk to others during the lecture. If you have a question, raise your hand. Everyone benefits from questions asked by other students. I encourage interactive communication during class, but insist that we do it in an orderly, non-disruptive manner that will be beneficial to everyone in class. There will be times during the last half of class where you will work in teams to solve accounting problems.

⇒ You will not be allowed to use electronic devices such as computers, cell phones, etc. during exams. End of story!!

⇒ If you want to use a computer during class (never during exams) for note taking or e-book access, you need to see me before you start using it. Do not have any applications open except your note taking or E-Book pages/links. If you do, you will no longer be permitted to use your computer in class. Repeated violations may result in a reduced grade or ultimately lead to being discharged from the class.

⇒ All cell phones, pagers and other wireless devices must be turned **off** before class. Although tape recorders, calculators and laptops (see above) are permitted in class, wireless devices (cell phones, pagers, etc.) must be turned off during all classes as a courtesy to your classmates and me. **The use of any wireless device as a calculator during an exam is strictly prohibited**, as is sharing of calculators. Please plan to purchase a simple calculator to bring to EVERY class meeting, as we will use calculators extensively.
Forming a study group improves the learning process as well as lending the opportunity to look at problems from different perspectives. In business, many decisions are made after committees or teams analyze opportunities and recommend more than one solution. Each solution has its own merits and risks. Studying in a group brings similar discussions to the forefront of many of your accounting concepts and problems you will cover in this course.

**Chapters in the textbook/e-Book to be covered during the term/semester**

Chapter subject

14. Managerial Accounting Concepts and Principles
15. Job Order Costing and Analysis
16. Process Costing and Analysis
17. Activity-Based Costing and Analysis.
20. Master Budgets and Performance Planning
21. Flexible Budgets and Standard Costing
22. Decentralization and Performance Evaluation
23. Relevant Costing for Managerial Decisions
24. Capital Budgeting and Investment Analysis
Class Assignments using “Course Documents” & “Homework Manager”

Exercises & Problems listed below are at the end of each chapter in the textbook and also found as the questions in “Homework Manager.”

Chapter “Course Documents” (within Blackboard) Exercises (Homework Manager) Problems (Homework Manager). Each assigned exercises and problems are worth 1 point.

<table>
<thead>
<tr>
<th>CHAPTER</th>
<th>EXERCISES</th>
<th>PROBLEMS</th>
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<tbody>
<tr>
<td>14</td>
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</tr>
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When you complete & submit the above online “Homework Manager” assignments they are automatically recorded.

The various Homework Manager questions are the same as the Exercises and Problems at the conclusion of each chapter in the textbook. For example in Chapter One: Homework Manager question #1 is Exercise 14-1 in the textbook and Homework Manager question #5 is Problem 14-8A in the textbook. After you complete the homework assignments using Homework Manager, you have finished your homework requirement for the chapter.

Homework Manager – FAQ’s: Students may find the following site helpful in getting started and using Homework Manager: http://mh2.brownstone.net/modules/guides/HMUserGuide.pdf

Contact McGraw-Hill Tech Support at 1-800-331-5094 with technical problems or concerns regarding Homework Manager assignments.

Important Deadline dates:

July 9    -------------------  Last day to drop and receive refund
July 15   -------------------  Last day to apply for CR/NCR
July 15   -------------------  Last day to drop without a “W” grade
July 29   -------------------  Last day to drop with a “W” grade

IF YOU FAIL TO OFFICIALLY DROP and do not complete the course, YOU WILL RECEIVE AN "F" ON YOUR TRANSCRIPTS and PERMANENT RECORD
POINT DISTRIBUTION
Chapter Examinations - Homework Assignments

ACTIVITY POINTS

Chapter examinations, including final (4 exams x 60 points each) ………………… 240 pts
Final Exam (not comprehensive…..1 exam x 90 points)………………………….   90 pts
Homework assignments using Homework Manager (Exercises & Problems - (All of these must be completed by their assigned due dates)…………………………………… 70 pts
Total 400 pts

POINT ALLOCATION & GRADING SCALE

<table>
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<th>Points</th>
<th>Grade</th>
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<tbody>
<tr>
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<tr>
<td>320 - 359</td>
<td>B</td>
</tr>
<tr>
<td>280 - 319</td>
<td>C</td>
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<tr>
<td>240 - 279</td>
<td>D</td>
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<tr>
<td>0 - 239</td>
<td>F</td>
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As indicated above, Grading is based on a traditional 90, 80, 70, 60% scale, I do not grade on a curve.

Scores and points for all Homework Manager questions are accrued within the Homework Manager website. Therefore, students are responsible for knowing their own in-progress homework points during the term/semester. Consequentially, students are required to record and maintain all of their own exam, homework, project or other coursework points/scores.

Generally, there are NO opportunities for extra credit in the class. My philosophy is straightforward; students should devote their time, effort and energy completing the assignments required for the course.

Finally, as a reminder, it is each student's responsibility to attend every class session; to be aware of all material covered, subject matter presented, study lessons mandated, homework required, exams scheduled, projects assigned or other important coursework.

Please retain this printed syllabus, bookmark as an on-line page under favorites, save it as a file, or if necessary print another copy for your records. Remember, this document discloses and explains everything you are responsible for in the course.

The Instructor reserves the right to change, modify, increase, or decrease assignments at any point in time during this course for the remainder of the course and adjust the final grading scale accordingly.

(Updated-revised 4/15/2010)