**BA213 SYLLABUS/COURSE OUTLINE**

**Course: Principles of Accounting: Managerial**

**Prerequisite: Principles of Accounting:  Financial (BA 211 or equivalent) with a grade of “C” or better.**

**CRN: 30340**

**Room: Benton Center 204**

**Time: Tuesday/Thursday 11:30 AM to 1:20 PM**

**Instructor: Wendy Phelps**

**Office: Benton Center – Office #223**

**Email:   phelpsw@linnbenton.edu**

**Office Hours: Tuesday/Thursday 10:00 to 11:00 a.m.**

***For prompt response to emails please use “CRN 30340/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. Access [http://www.gcflearnfree.org/ t](http://www.gcflearnfree.org/)o see GCF’s free online tutorials You can complete a comprehensive Excel tutorial (at no cost) directly through GCF at <https://edu.gcfglobal.org/en/excel2016/>
4. A 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%)

**Absence Policy:**

Punctual, regular attendance is an essential element of your success in this class. Attendance will be taken on a regular basis. Students are allowed two absences. Each subsequent absence will result in a reduction of one letter grade in the course. For example, three absences will result in a grade in the course no greater than a B, four absences will result in a grade in the course of no greater than C, five absences will result in a grade in the course of no greater than a D. If a student reaches six absences, they will fail the course and receive an automatic course grade of “F” for material nonparticipation. Only preapproved absences (given in writing), absences covered through the Center for Accessibility Resources documentation, or DOCUMENTED emergencies (for yourself only) will be excused. Documentation must be physically handed to the instructor within five (5) business days (Mon-Fri) of the absence for it to be excused. *Job conflicts, oversleeping, car trouble, travel delays and traffic jams are not considered emergencies*.

**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 a team of two students.  The project will require the use EXCEL and I have provided some tutorials below for those who may need them (please see note #3 under Text & Required Resources above for recommended Excel training. This assignment is due by email to [phelpsw@linnbenton.edu](mailto:phelpsw@linnbenton.edu) no later than Friday, March 15, 2019, 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.***

* <https://www.youtube.com/watch?v=rwbho0CgEAE&list=PL_iwD7O7FG7i6PCpD7cSoW3AkvSgS0Vgj>
* <https://www.youtube.com/watch?v=rwbho0CgEAE&list=PL_iwD7O7FG7jzLQIYm6-9Gx3hvXVUG7C5>

**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, a #2 pencil, and an eraser to each exam. No cell phones are allowed at exams.  Exams are closed-note and closed-book.   See course syllabus (last page) for exam dates. Exams must be taken on the date scheduled unless prior arrangements have been made **(make up exams ARE NOT administered) \*.**

\*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**

You should meet with your instructor during the first week of class if:

1. You have a documented disability and need accommodations.
2. Your instructor needs to know medical information about you.
3. You need special arrangements in the event of an emergency.

If you have documented your disability, remember that you must make your request for accommodations through the Center for Accessibility Resources (CFAR) (<https://cascade.accessiblelearning.com/LBCC/>) every term in order to receive accommodations. If you believe you may need accommodations but are not yet registered with CFAR, please visit the <https://www.linnbenton.edu/current-students/student-support/center-for-accessibility-resources/>.

**ACADEMIC INTEGRITY**

Students at LBCC are responsible for pursuing their studies with honesty and fairness, and in a manner that respects the rights and dignity of others. Students must not engage in acts of dishonesty. Academic dishonesty includes, but is not limited to, such acts as forgery, changing or misuse of college documents and records of identification, cheating, plagiarism, aiding or abetting cheating or plagiarism, knowingly furnishing false information to the college, violating copyright or trademark, or copying college software. Students are expected to follow College policies regarding academic integrity as articulated in the Students’ Rights and Responsibilities Handbook (<https://www.linnbenton.edu/current-students/administration-information/policies/students-rights-responsibilities-and-conduct.php>). 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.

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| ***WINTER 2019--BA 213/Principles of Accounting*** | | | | | |
| **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 | 1/8/2019 | Chapter 16: Introduction to Managerial Accounting |  |  |
|  | Thursday | 1/10/2019 | Chapter 16, Continued |  |  |
| Week 2 | Tuesday | 1/15/2019 | Chapter 17: Job Order Costing | C01/Chapter 16 | P1/Chapter 16 |
|  | Thursday | 1/17/2019 | Chapter 17, Continued | C02/Chapter 16 |  |
| Week | Tuesday | 1/22/2019 | Chapter 18: Process Costing (Pages 961-975) | C03/Chapter 17 | P2/Chapter 17 |
|  | Thursday | 1/24/2019 | Chapter 19: Activity Based Costing (Pages 1028-1047) | C04/Chapter 18 | P3/Chapter 18 |
| Week 4 | Tuesday | 1/29/2019 | Chapter 20: Cost-Volume-Profit | C05/Chapter 19 | P4/Chapter 19 |
|  | Thursday | 1/31/2019 | Chapter 20, Continued |  |  |
| Week 5 | Tuesday | 2/5/2019 | Catch-up/Review | C06/Chapter 20 | P5/Chapter 20 |
|  | Thursday | 2/7/2019 | **Exam #1: Chapters 16, 17, 18, 19 & 20 (No Makeup Exams)** |  |  |
| Week 6 | Tuesday | 2/12/2019 | Review Exam #1 Chapter 22: Master Budgets |  |  |
|  | Thursday | 2/14/2019 | Chapter 22, Continued |  |  |
| Week 7 | Tuesday | 2/19/2019 | Chapter 23: Flexible Budgets & Standard Costs (Pages 1265-1282 & 1288-1291) |  |  |
|  | Thursday | 2/21/2019 | Chapter 23, Continued  **Project Assigned** | C07/Chapter 22 |  |
| Week 8 | Tuesday | 2/26/2019 | Chapter 24: Responsibility Accounting (Pages 1324-1346) | C08/Chapter 23 | P6/Chapter 23 |
|  | Thursday | 2/28/2019 | Chapter 24, Continued |  |  |
| Week 9 | Tuesday | 3/5/2019 | Chapter 25: Short-Term Decisions | C09/Chapter 24 |  |
|  | Thursday | 3/7/2019 | Chapter 26: Capital Investment Decisions | C10/Chapter 25 | P7/Chapter 25 |
| Week 10 | Tuesday | 3/12/2019 | Chapter 26, Continued |  |  |
|  | Thursday | 3/14/2019 | Catch-up/Review | C11/Chapter 26 | P8/Chapter 26 |
|  | Friday | 3/15/2019 | **Project Due. LATE projects will NOT be graded.** |  | Due by 11:00 p.m. |
| FINALS Week | Tuesday | 3/19/2019 | **Exam #2 (FINAL): Chapters 22, 23, 24, 25,& 26** |  | 12:30 to 2:20 PM |