**BA 213 – Principles of Accounting: Managerial**

**Fall Quarter 2016 CRN 26037**

**Starts September 27, 2016**

**Benton Center, Room BC 244**

**T, R 11:30 am – 1:20 pm**

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Office Hours: Tuesday 10am – 11am, Thursday – 1:30pm-3pm, and by appointment.

**Text & Required Resources:**

1. **Print** and/or **online ebook** version of: BA213 Managerial Accounting, Pearson Custom Library, 2015, from Horngren’s Financial & Managerial Accounting, the Managerial Chapters: Nobles, Mattison, Matsumura, 5th Edition, 2016, and
2. **Pearson My AccountLab**\* (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, sometimes referred to as a four function device and not your cell phone for exams).

**Prerequisite:** Principles of Accounting: Financial (BA 211 or equivalent)

**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.

**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:

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| --- | --- | --- |
| **Category** | **Points** | **Percent** |
| Graded Homework & Quizzes | 150 + | 30% |
| Project – Required to pass the Course | 50 | 10% |
| Ethics Assignment | 30 | 6% |
| Exams (2 @ 135 points each) | 270 | 54% |
| Total Points possible | 500 + | 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%)

**My AccountingLab:**

My AccountingLab (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 more practice problems, chapter pre-and post quizzes, PowerPoints and numerous other resources available. 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.

**Homework:** Homework is assigned after each class period. Students are expected to write out solutions to each problem or exercise on a separate piece of paper. At the beginning of each class period one problem or exercise will be randomly collected for grading purposes. Immediately after class, the solutions to all problems and exercises will be posted on MAL for students to grade the other assigned problems. Homework is not worked in class. If you have questions you are expected to attend office hours for assistance. No homework will be accepted late and **All** homework graded will count towards the final grade.

**Project (REQUIRED):** A project will be assigned during Week 8, (you need to be in class for instructions). It is to be completed by a team of no more than three students. The project will require the use of computer spreadsheet software and is due by 11:30 a.m. on December 1. Projects emailed after this date and time will be late and penalized 10 points beginning at 11:35 am and each calendar day thereafter. The last day to submit a project for grading is **December 3 of finals week if received by 4:00pm. Otherwise a zero will be assigned to the project. Timely submission of assigned project is required in order to receive a final grade of C or higher.**

**Exams:**

Two exams will be given. Exams will include objectives and computational questions and will likely take a well-prepared student approximately 90 minutes to complete. Please bring your single-use, four function calculator to each exam. If you bring the wrong calculator to the exam, you will be required to take the exam without a calculator. Exams are closed-notes, closed-book, no peer assisted. See course outline for exam dates.

**LBCC Comprehensive State 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 states, age, or any other status protected under applicable federal state, or local laws. (for further information: [http://po.linnbenton.edu/BPsand APs/](http://po.linnbenton.edu/BPsand%20APs/))

**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 is a guide, not a contract. Not reading the syllabus does not constitute a valid excuse for missing a milestone.

**BA213 Tentative Outline Fall 2016**

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| --- | --- | --- | --- |
| **WEEK** | **DATE** | **Topic & Reading Assignments** | **Assignments****Due the following class period** |
| **1** | **9/27** | Introduction, Chapter 16 Managerial Accounting | E16-14, E16-17 |
|  | **9/29** | Ch 16 continued | P16-30A, P16-27A, E16-23 |
| **2** | **10/4** | CH 17: Job Order Costing | E17-20, E17-22, P17-31A |
|  | **10/6** | Ch 17 continued, Ch 18 Process Costing (pages 923-944) | P17-32A, E18-18 |
| **3** | **10/11** | Ch 19 Activity Based Costing (pages 989-1006) | E18-21, P18-29, E19-17 |
|  | **10/13** | Guest Speaker | P19-33A, P19-34A |
| **4** | **10/18** | Ch 20: Cost-Volume-Profit | P20-33A, E20-28, E20-25,  |
|  | **10/20** | Ch 20: continued | P20-37A, P20-40B, DC20-1 |
| **5** | **10/25** | Exam 1 ( Ch 16, 17, 18, 19, 20) |  |
|  | **10/27** | Ch 22: Master Budget | E22-23, E22-25 |
| **6** | **11/1** | Ch 22 continued | P22-39A, P22-40A |
|  | **11/3** | Ch 23: Flexible Budgets & Standard Costs (pages 1221-1238 plus pages 1244-1247) | E23-15, E23-21, E23-24 |
| **7** | **11/8** | Ch 23 continued | P23-27A, P23-28A |
|  | **11/10** | Ethics Assignment (In-Class & Project Assigned)*Ethics Decision Tree For CPAs in Business - AICPA* |  |
| **8** | **11/15** | Ch 24: Responsibility Acctg (pages 1279-1302) | E24-14, E24-15, P24-22A |
|  | **11/17** | Ch 25: Short-term Decisions | E25-12, E25-16, P25-27B, P25-29B |
| **9** | **11/22** | Ch 26: Capital investment | E26-19, E26-20, P26-28A |
|  | **11/25** | *Thanksgiving – No Class* |  |
| **10** | **11/29** | Ch 26: continued | P26-31A |
|  |  | ***Project due -***  |  |
|  | **12/1** | Review or guest speaker |  |
| **11** | **12/6****12:30-2:20** | Final Exam ( Ch 22, 23, 24, 25, 26) |  |