COURSE OUTLINE AND ASSIGNMENTS

Financial Accounting
ACCT 300    Applied Managerial Accounting
David Mitchell
805:445-7121
david@mscg.com
Office:   Sage Hall 2042
Hours:   WF 8:00am – 9:00am
          WF 1:30pm – 3:00pm

I.      OBJECTIVES:

   Students who successfully complete this course will be able to:
   
   • Identify information in financial statements critical to management decision-making
   • Identify accounting data that are useful in managerial decision-making and planning
   • Prepare and analyze a variety of business reports, prepared for internal and external use
   • Identify, conceptualize, and develop solutions for the complex and critical decisions management must face
   • Communicate logical, reasoned business information to support conclusions about management decisions through discussion, writing and oral presentations
   • Use technology to simplify the gathering of and the analysis of this information

II.      REQUIRED TEXT


III.   GENERAL PROCEDURES

   A.   Class meetings are held Monday evenings from 6:00pm to 8:45pm.
B. Please do not use electronic devices (e.g. laptops, cell phones) during class.

C. Grade Determination

Your grade will be based on the following scale (note the +\- system will be used):

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<tr>
<th>Grade</th>
<th>Percentage 1</th>
<th>Percentage 2</th>
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<td>A-</td>
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Your results on tests, quizzes, homework assignments and projects will determine your grade. The weights will be as follows:

- Exam 1: 25%
- Exam 2: 25%
- Exam 3: 20%
- Computer Project: 10%
- Writing Project: 5%
- Quizzes & Homework: 15%

No makeup’s will be given. If you are not available to take an exam on the planned date, you must make plans with the instructor to take the exam prior to the planned date.

Homework must be turned in prior to reviewing it in class in order to receive credit. **Homework received late will not earn any credit.** Homework will be assigned at least one class prior to its due date. It is your responsibility to know what the homework is.

Quizzes can be worked on in groups. There are no makeup’s.

The writing project will be a 2 to 3 page typed paper using the novel “The Goal” as a reference. After reading the book, you will apply the concepts to another situation. You will come up with the situation. In the paper, you will define the original context, explain how you will apply the theory of constraints, and finally discuss the results of the application.
The computer project is a master budget. You will prepare it using Microsoft Excel.

Make sure to include your name on all assignments in order to receive proper credit.

D. Class Procedure

The general approach of this course is lecture, problem-solving, and discussion of matters relevant to the topic. The lectures will emphasize applications of the concepts using examples. Although each topic will be introduced in class, the lectures are not meant to be a substitute of reading the text. Students who read the material ahead of attending class will benefit most from the class presentations. Lectures will be presented based on the assumption that attendance is necessary for success in college study and is important as a means for acquiring skills and clarification with respect to financial accounting topics. Assignment changes and announcements may be made in class. Students are responsible for these, irrespective of attendance or nonattendance at the time of the announcement.

E. Academic Dishonesty

This class will adhere strictly to the school's policy on academic dishonesty.

F. Disabilities

This school and the instructor are committed to equal educational opportunities for qualified students with disabilities in compliance with Section 504 of the Federal Rehabilitation Act of 1973 and the Americans with Disabilities Act (ADA) of 1990. The school provides accommodations to assist students with disabilities to realize their academic and personal potential. Students with physical, learning, or other disabilities are encouraged to contact the Disability Accommodation Services office at 805:437-8510 for personal assistance and accommodations.

G. Subject to Change

Information contained in this syllabus, other than that mandated by the University, may be subject to change with advance notice, as deemed appropriate by the instructor.

H. Class Preparation

You are expected to come to class prepared. The section below indicates the subject matter we will discuss and problems we will solve in class. Read the appropriate chapters prior to the lecture and try to solve the
problems prior to class. In addition to the problems given below, you will be assigned homework which will be reviewed in class after turning it in.

IV. ASSIGNMENTS (Subject to Change at Instructor’s Discretion)

1/27/16  Homework             Problems
            Lecture            Introduction
            Quiz

            Homework            Problems
            Lecture            Review Fundamentals of Accounting
            Quiz

2/3/16  Homework             Handouts
            Problems
            Lecture            Review Fundamentals of Accounting
            Quiz            Handout

            Homework            Problems
            Lecture            Ch.1 - Cost Management & Strategy
            Quiz            Handout

2/10/16  Homework             Handouts
            Problems  Ch. 3 – 29,30,34
            Lecture  Ch. 3 - Basic Cost Concepts
            Quiz  Ch. 3 - 26,27

            Homework            Problems  Ch. 3 – 43, Handout 3-56(b)e5
            Lecture
            Quiz  Ch. 3 – 35

2/17/16  Class Presentations

2/24/16  Homework             Handout 3-56(a)e5
            Problems  Ch. 9 – 16,17,19,21
            Lecture  Ch. 9 - Cost Behavior
            Quiz  Ch. 9 - 37

            Homework            Problems  Ch. 9 – 25,32
            Lecture            Review
            Quiz

3/2/16  Exam 1
3/9/15  Homework  Ch. 17 - 18
Problems  Ch. 17 - The Management and Control of Quality
Lecture  Ch. 17 – 12,13
Quiz

Homework
Problems  Ch. 17 - 33
Lecture  Ch. 7 - Cost Allocation
Quiz  Ch. 17 - 30

3/16/16  Homework  Ch 7 – 13, Ch. 17 - 54
Problems  Ch. 7 - 30 (parts 1&2)
Lecture
Quiz  Ch. 7 - 11

Homework
Problems  Ch. 7 – 42,44
Lecture
Quiz  Ch. 7 – 17,18

3/23/16  Spring Break

3/30/16  Homework  Ch. 7 - 29
Problems  Ch. 7 - 44
Lecture  Ch. 18 – Strategic Planning
Quiz  Ch. 7 – 31

Homework
Problems  Ch. 18 – 55,56
Lecture  Ch. 18 - Strategic Planning
Quiz  Ch. 18 - 17
Note  Writing Project Due

4/6/16  Homework  Ch. 18 - 27
Problems  Ch. 18 – 40
Lecture  Ch. 10 - Budgeting
Quiz  Ch. 10 - 19

Homework
Problems  Ch. 10 - 32
Lecture  Review
Quiz

4/13/16  Exam 2

4/20/16  Homework
Problems  Ch. 5 – Handout Activity-based Costing Levels
Lecture  Ch. 5 - Activity-Based Costing
Quiz  Ch. 5 - 29
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