

**ACCT 220—MANAGERIAL ACCOUNTING**  
**Tuesday Thursday 9:00 – 10:15 PM**  
**SYLLABUS Spring 2008**



**Mr. Lucero**

Email: [ProfessorLucero@aol.com](mailto:ProfessorLucero@aol.com)  
[terrence.lucero@CSUCI.edu](mailto:terrence.lucero@CSUCI.edu)

Office: Sage Hall 1115  
 Office Hours: T Th 10:15 – 10:45 AM

**COURSE DESCRIPTION**

This course introduces the student to principles of managerial accounting: accumulation, measurement and evaluation of accounting cost data. Topics include job costing, process costing, variable costing, standard costs and budgeting.

**LEARNING OBJECTIVES**

Students successfully completing the course will be able to:

- Use the various methods of managerial accounting, including job costing, process costing and variable costing.
- Be able to perform profitability analysis and budgeting.
- Understand cost variances and their applications.
- Account for cost centres.

**TEXT AND MATERIALS**

Warren & Reeve, "Financial & Managerial Accounting," 2007 Edition 9E, Thomson South-Western Publishing. Accompanying workpapers and study guide are optional. Students will also need Scantron forms, a calculator and access to Microsoft Excel and Word.

**GRADING**

Points are earned as follows:

Two midterm examinations @ 80 points each	=	160
Final examination	=	80
Nine homework assignments @ 15 pts. each; lowest dropped	=	120
Class Attendance and Participation (one absence dropped)	=	40
Total points possible	=	<u>400</u>

**GRADING WILL BE AS FOLLOWS:**

<b>A</b>	93-100	<b>B</b>	83-85	<b>C</b>	73-75	<b>D</b>	63-65
<b>A-</b>	90-92	<b>B-</b>	80-82	<b>C-</b>	69-72	<b>D-</b>	59-62
<b>B+</b>	86-89	<b>C+</b>	76-79	<b>D+</b>	66-68	<b>F</b>	<59

**HOMEWORK**

Homework assignments will be emailed, posted on website and/or distributed in class, and are due on the date indicated in the accompanying schedule of activities. The homework assignments contain problems and short answer questions. Homework is graded and partial credit is given. Homework assignments will be reviewed in class on the date due; no late homework will be accepted for any reason. In addition to these assignments, I will cover the exercises/problems scheduled on Activities Schedule as part of the lecture; it is my experience that students who have completed these problems before they are reviewed in class score higher on tests.

**ACCT 220—MANAGERIAL ACCOUNTING**  
**Tuesday Thursday 9:00 – 10:15 PM**  
**SYLLABUS Spring 2008**



**EXAMINATIONS**

There are three examinations: two midterms and the final examination. The examinations consist primarily of problems similar to those worked in class or in the homework assignments, and are graded on a partial credit basis. Additionally, each examination contains at least one short essay question. Possible topics for the essay question will be discussed in class. The essays will be graded primarily for content; however, grammar, punctuation, and spelling will be considered a part of the grade assigned. **The final exam is scheduled for Tuesday May 13 from 8 to 10 AM.**

**ATTENDANCE AND PARTICIPATION**

Students will be graded on attendance and participation. Basic attendance is graded at the C+ level and participation increases this to the B and A levels. Participation includes volunteering and answering when called upon. Students are expected to conduct themselves with respect for their fellow students and the instructor.

**CELL PHONES AND CALCULATORS**

Cell phones must be set to "Off". If you are expecting an urgent call you may set it to "vibrate" and leave the classroom to answer the call. Text messaging is not allowed and cell phones shall not be visible during class at any time. Calculators must be able to do addition, subtraction, multiplication and division. Programmable calculators are not allowed on quizzes or exams.

**ACADEMIC INTEGRITY**

In accordance with CSU Channel Islands policy on academic integrity, students who submit the work of others as their own (plagiarize), cheat on quizzes or exams, help other students plagiarize or cheat, or commit other acts of academic dishonesty will receive appropriate academic penalties, up to and including failing the course.

**STUDENTS WITH DISABILITIES**

Upon identifying themselves to the instructor and the University, students with disabilities will receive reasonable accommodation for learning and evaluation.

**SCHEDULE OF ACTIVITIES**

<u>Date</u>	<u>Mtg</u>	<u>Class Subject</u>	<u>Homework</u>
Jan 22	1	Intro to Managerial Accounting	
Jan 24	2	Ch. 16 Concepts and Principles	
Jan 29	3	Ch. 16 Concepts and Principles	
Jan 31	4	Ch. 16 Concepts and Principles	
Feb 5	5	Ch. 17 Job Order Cost Systems	H/W #1 due (Ex 16-15, Pr 16-1A)
Feb 7	6	Ch. 17 Job Order Cost Systems	
Feb 12	7	Ch. 17 Job Order Cost Systems	
Feb 14	8	Ch. 18 Process Cost Systems	H/W #2 due (Pr 17-2A)
Feb 19	9	Ch. 18 Process Cost Systems	
Feb 21	10	Ch. 18 Process Cost Systems	
Feb 26	11	MIDTERM EXAM #1 (Ch. 16-18)	H/W #3 due (Pr 18-3A)
Feb 28	12	Ch. 19 Cost Behavior and Volume-Profit Analysis	

**ACCT 220—MANAGERIAL ACCOUNTING**  
**Tuesday Thursday 9:00 – 10:15 PM**  
**SYLLABUS Spring 2008**



<u>Date</u>	<u>Mtg</u>	<u>Class Subject</u>	<u>Homework</u>
Mar 4	13	Ch. 19 Cost Behavior and Volume-Profit Analysis	
Mar 6	14	Ch. 19 Cost Behavior and Volume-Profit Analysis	
Mar 11	15	Ch. 20 Variable Costing	H/W #4 due (Pr 19-6A)
Mar 13	16	Ch. 20 Variable Costing	
Mar 18	-	*** SPRING BREAK ***	
Mar 20	-	*** SPRING BREAK ***	
Mar 25	17	Ch. 20 Variable Costing	
Mar 27	18	Ch. 21 Budgeting	H/W #5 due (Pr 20-5A)
Apr 1	19	Ch. 21 Budgeting	
Apr 3	20	Ch. 21 Budgeting	
Apr 8	21	MIDTERM EXAM #2 (Ch. 19-21)	H/W #6 due (Pr 21-5A)
Apr 10	22	Ch. 22 Variances from Standard Costs	
Apr 15	23	Ch. 22 Variances from Standard Costs	
Apr 17	24	Ch. 22 Variances from Standard Costs	
Apr 22	25	Ch. 23 Decentralized Operations	H/W #7 due (Pr 22-3A)
Apr 24	26	Ch. 23 Decentralized Operations	
Apr 29	27	Ch. 23 Decentralized Operations	
May 1	28	Ch. 24 Differential Analysis	H/W #8 due (Pr 23-1A, Pr 23-4A)
May 6	29	Ch. 24 Differential Analysis	
May 8	30	Ch. 24 Differential Analysis	
May 13	-	FINAL EXAM (Ch 22-24) 8 – 10 AM	H/W #9 due (Pr 24-1A, Pr 24-2A)

The above scheduled activities may be adjusted should some chapters prove to be simpler or more difficult than anticipated. Any changes in homework or exam dates will be announced in advance and other problems may be assigned for in-class work if time permits. No make-up quizzes or examinations are allowed.

THIS SYLLABUS IS NOT A CONTRACT AND THE INSTRUCTOR RESERVES THE RIGHT TO CHANGE IT AT ANY TIME.