

**California State University Channel Islands**  
**Accounting 220-Managerial Accounting**  
**Syllabus-Fall 2014**

**CONTACT AND CLASS MEETING INFORMATION**

**Instructor:** Frank J. Intiso

**Office:** Sage Hall Room 2042

**Office Hours:** Wednesday 8:00 AM to 9:00 AM or by appointment

**Mail box and e-mail:** Sage Hall Room 2142 E-Mail: frank.intiso@csuci.edu

**Class and Room:** Wednesday 9:00 to 11:50 AM Broome Library 2480

**PREREQUISITES:** ACCT 210 or Equivalent

**REQUIRED MATERIAL**

**Text Book:** Introduction to Managerial Accounting (6th edition) by Brewer Garrison and Noreen (Mcgraw Hill).

**Other:** Calculator, access to the internet including Blackboard at <http://csuci.blackboard.com>, and access to Excel. No iphone or any other similar device can be used during an exam or quiz.

**PROGRAM LEARNING GOALS AND COURSE DESCRIPTION**

This course will help you build skills in Critical Thinking, Oral Communications, Written Communications, Collaboration, Conduct (Ethics) and Competency in Discipline. The course will include lecture, discussion and problem solving. Since the analysis and presentation of accounting and financial is an essential skill for all business graduates, this course is required for the Bachelor of Science in Business. This course provides an opportunity to explore concepts related to, the performance of business units and their managers, the investigation of operational issues and the analysis of business opportunities.

**COURSE LEARNING OBJECTIVES**

- Explain in writing and in oral reports the relevance of accounting data to managerial tasks (2, 3).
- Identify and apply data and analyses to assist managers in identifying, conceptualizing, and developing solutions for complex and critical management decisions (1, 6).
- Communicate through discussion, writing, and oral presentation, logical reasoned business information to support conclusions about relevant data and analyses and business ethics (2, 3 and 5).
- Work and interact with other students in analyzing and applying accounting information in daily business decisions (4).
- Using accounting information, project both the qualitative and quantitative results of various business decision faced by management in today's environment (5).

## GRADING

A very important element in the learning process will be class participation and discussion related to the chapters assigned including but not limited to the related problems and assignments. Therefore, it is critical that you have completed the assigned reading and homework prior to class. **During the class, students may be called upon to explain chapter topics, answer questions or present solutions to homework.**

**Grades will be determined on a standard percentage scale as follows:**

<b>A</b>	<b>100-94</b>	<b>B</b>	<b>86-84</b>	<b>C</b>	<b>76-74</b>	<b>D</b>	<b>66-64</b>
<b>A-</b>	<b>93-90</b>	<b>B-</b>	<b>83-80</b>	<b>C-</b>	<b>73-70</b>	<b>D-</b>	<b>63-60</b>
<b>B+</b>	<b>89-87</b>	<b>C+</b>	<b>79-77</b>	<b>D+</b>	<b>69-67</b>	<b>F</b>	<b>&lt;60</b>

**The points will be earned as follows:**

<b>Exam 1</b>	<b>100</b>
<b>Exam 2</b>	<b>100</b>
<b>Exam 3</b>	<b>100</b>
<b>Final Exam</b>	<b>100</b>
<b>Homework</b>	<b>30</b>
<b>Selected Terms</b>	<b>30</b>
<b>Total</b>	<b>460</b>

## EXAMINATIONS

Students are responsible for all textbook material covered, assigned outside reading, and all material discussed in class. Exams will consist primarily of problems, short answers, and multiple-choice questions. There are no makeup exams. If you miss one exam (excluding the final), you will receive an exam score equal to 85% of the unadjusted score you earned on the final exam. If you miss more than one exam and or if you miss the final exam, your score on those missed exams will be zero.

## CHANGES TO SYLLABUS

Items included in this syllabus, excluding those items that are mandated by the University, may be changed as determined in the instructor's sole discretion. In the event there are changes made by the instructor, these changes will be provided to students as soon as possible. These notices can include announcements in class, e mail, and or notices posted on Blackboard. Therefore, it is critical that, at a minimum, students check both e-mails and Blackboard on a regular basis.

## ACADEMIC INTEGRITY

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

## **SELECTED TERMS/REVIEW**

On the day of the final, list of selected terms (30 points) must be submitted. No late submissions (after start of final exam) will be accepted. **This assignment is to be completed by each student without any consultation or coordination with anyone else.** Violation of this requirement will result in appropriate penalties. Please see Blackboard for additional information.

## **HOMEWORK**

Homework listed in Blackboard and the exercises covered in class are designed to reinforce concepts from class lecture and the text. **Students are expected to read the chapter and attempt the exercises listed on the syllabus prior to class.** The homework assignments and the related due dates are listed in Blackboard. You may study and work on homework together, but each individual student must submit homework individually. Students may be randomly chosen to provide their solutions to the class.

Homework that is collected for the chapters related to each exam will be worth a total of ten (10) points. Since homework may not be able to be returned in all cases, please make a copy for your records. **To receive maximum points, presentation, completeness, and neatness counts. All problems should be clearly presented, with all work shown, and any written aspects must be printed neatly.**

**All homework will be collected at the beginning of class on the day the homework is due. Students can work with anyone on the homework assignment but the solution submitted must be their own individual work.**

**If you are late to class, homework will not be accepted after the first ten (10) minutes of class. In the event you will not be in class at the time it is collected, you can email me the homework, drop it off in my mailbox, or have a friend bring it to class anytime time prior to start of class on the day the specific homework will be collected.**

## **PARTICIPATION AND PROFESSIONAL CLASSROOM CONDUCT**

The classroom is a special environment in which students and faculty come together to promote learning and growth. It is essential to this learning environment that respect for the rights of others seeking to learn, respect for the professionalism of the instructor, and the general goals of academic freedom are maintained. Differences of viewpoint or concerns should be expressed in terms, which are supportive of the learning process, creating an environment in which students and faculty may learn to reason with clarity and compassion, to share themselves without losing their identities, and to develop an understanding of the community in which they live. Student conduct, which disrupts the learning process, shall not be tolerated and may lead to disciplinary action and/or removal from class. **All cell phones(voice or text, pagers, iPods, iPads, laptop computers, taping/recording equipment and any other communication devices are NOT permitted to be used in class at any time. Only those students who are currently registered in the class may attend.**

## **STUDENTS WITH DISABILITIES**

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

**ALWAYS BRING YOUR TEXTBOOK AND A CALCULATOR TO CLASS!!!!!!!!!!!!!!!!!!!!**

**Lecture Outline:** As stated in the syllabus, this schedule is tentative and will be modified whenever developments indicate that a change is desirable. All changes to the syllabus will be announced by email, Blackboard or in class.

**ACCOUNTING 220-COURSE OUTLINE**

**Wednesday, August 27**

**Introduction and Chapter 12  
Chapter 12-Exercises 12-1 thru 12-3  
Chapter 12-Exercises 12-4**

**Wednesday, September 3  
Chapter 13-Exercises 13-2 and 13-3**

**Wednesday, September 10  
Chapter 1-Exercises 1-1 thru 1-4  
Chapter 1-Exercises 1-5, 1-7 and 1-8**

**Wednesday, September 17  
Exam # 1**

**Wednesday, September 24  
Chapter 2-Exercises 2-1 thru 2-3  
Chapter 2-Exercises 2-5 thru 2-7**

**Wednesday, October 1  
Chapter 3-Exercises 3-2 thru 3-3  
Chapter 3-Exercises 3-5**

**Wednesday, October 8  
Chapter 5-Exercises 5-1, 5-4 thru 5-7  
Chapter 5-Exercises 5-8 thru 5-10**

**Wednesday, October 15  
Chapter 6-Exercises 6-1 thru 6-4**

**Wednesday, October 22**  
**Exam # 2**

**Wednesday, October 29**  
**Chapter 7-Exercises 7-1 thru 7-3**  
**Chapter 7-Exercises 7-5 thru 7-9**

**Wednesday, November 8**  
**Chapter 8-Exercises 8-3 thru 8-5**  
**Chapter 8-Exercises 8-7 thru 8-9**

**Wednesday, November 12**  
**Group Project**

**Wednesday, November 19**  
**Chapter 9-Exercises 9-1, 9-2, and 9-9**

**Wednesday, November 26**  
**Chapter 10-Exercises 10-1 thru 10-5**

**Wednesday, December 3**  
**Exam # 3**  
**Final Exam Review**

**Wednesday, December 10**  
**Final Exam: 8:00-10:00 AM**