

California State University Channel Islands

School Of Business

Fall Semester, 2021

COURSE OUTLINE AND ASSIGNMENTS

Managerial Accounting

ACCT 300 Applied Managerial Accounting

David Mitchell

805:445-7121

david@mscg.com

Office: Sage Hall 2033

Hours WF 8:00am to 9:00am

W 5:00pm to 6:00pm

And by appointment

I. OBJECTIVES:

Program Learning Goals:

1. Critical thinking
2. Oral communication
3. Written communication
4. Collaboration
5. Conduct (ethics)
6. Competency in discipline

Students who successfully complete this course will be able to:

- Identify information in financial statements critical to management decision-making, 1,3,5,6
- Identify accounting data that are useful in managerial decision-making and planning, 1,3,5,6
- Prepare and analyze a variety of business reports, prepared for internal and external use, 1,3,4,6
- Identify, conceptualize, and develop solutions for the complex and critical decisions management must face. 1,4,6
- Communicate logical, reasoned business information to support conclusions about management decisions through discussion, writing and oral presentations. 1,2,3,4,6
- Use technology to simplify the gathering of and the analysis of this information. 1,4,6

II. REQUIRED TEXTS

Blocher, Stout, Juras & Smith, Cost Management: A Strategic Emphasis, 8th Edition, MacGraw-Hill

Goldratt & Cox, The Goal: A Process of Ongoing Improvement, Third Edition, North River Press, Inc., 1984

III. GENERAL PROCEDURES

A. Class meetings are held Wednesday and Friday mornings from 9:00am to 10:15am.

B. Grade Determination

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

A	93	100
A-	90	92
B+	87	89
B	83	86
B-	80	82
C+	77	79
C	73	76
C-	70	72
D+	67	69
D	63	66
D-	60	62
F	0	59

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%
Problems & Homework	15%

Exams are closed everything. You will need a writing instrument and may use a calculator. You will write on the exam that you turn in. No other electronic devices are allowed during an exam. If you have one out, you may be given a zero for that exam.

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.

Exams will not be returned. If you would like to go over your exam, come to office hours to review.

Do not use cellphones during class. Cellphones should not be seen during an exam. If you display a cellphone during an exam, you will earn a zero.

Homework must be turned in at the beginning of class in order to receive credit. **Homework turned in after the beginning of class is considered to be received late and 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.

In-class problems 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. You may work on it and turn it in as a group with no more than four people per group.

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

C. 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.

D. Academic Dishonesty

This class will adhere strictly to the schools policy on academic dishonesty.

E. 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.

F. 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.

G. 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.

H. Electronic Devices

Cell phones are not to be used during class time in the classroom. Each use of cell phone during class time will result in a drop of one grade in your final grade for the class. If you have an emergency, leave the classroom.

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

8/25/21	Introduction	
8/27/21	Foundations Exam	
9/1/21	Homework Problems Lecture Quiz	Paper – Father of Accounting Review Fundamentals of Accounting Handout – Accounts
9/3/21	Homework Problems Lecture Quiz	Handout – Acctg Equation +/- Review Fundamentals of Accounting Handout – Debit/Credit
9/8/21	Homework Problems Lecture Quiz	Handout – Cash Flow Activities Ch. 1 – Cost Management & Strategy Ch. 3 – Basic Cost Concepts Ch. 3 – 26, 27
9/10/21	Homework Problems Lecture Quiz	Ch. 3 – 34 Ch. 3 – 29, 30, 35. 43, Handout 56(a)e5 Ch. 3 – Basic Cost Concepts (cont.) Ch. 3 – Handout 49e5
9/15/21	Homework Problems Lecture Quiz	Ch. 3 – Handout 56(b)e5 Ch. 9 – 17, 19, 21 Ch. 9 – Cost Behavior Ch. 9 – 14, 16
9/17/21	Project	
9/22/21	Homework Problems Lecture Quiz	Ch. 9 - 37 Ch. 9 – 22, 32 Review
9/24/21	Exam 1	
9/29/21	NC	
10/1/21	Homework Problems Lecture Quiz	Ch. 17 – The Management and Control of Quality Ch. 17 - 19,20

10/6/21	Homework Problems Lecture Quiz	Ch. 17 - 16 Ch. 17 - 50 Ch. 17 – The Management and Control of Quality Ch. 7 – Cost Allocation Ch. 17 – 47
10/8/21	Homework Problems Lecture Quiz	Ch. 17-68 Ch. 7 – 29 (1,2) Ch. 7 – Cost Allocation Ch. 7 - 11,13
10/13/21	Homework Problems Lecture Quiz	Ch. 7 – Handout Ch. 7 – Cost Allocation (cont.) Ch. 7 - 17,18
10/15/21	Project	
10/20/21	Homework Problems Lecture Quiz Note	Ch. 7 - 31 Ch. 7 – 42 Ch. 18 – Strategic Planning Ch. 18 - 29 Writing Project Due
10/22/21	Homework Problems Lecture Quiz	Ch. 7 – 43 Ch. 18 – 57; Ch. 10 – 19, 20 Ch. 10 - Budgeting Ch. 18 - 44
10/27/21	Homework Problems Lecture Quiz	Ch. 10 - Handout Ch. 10 – 29 Review
10/29/21	Exam 2	
11/3/21	NC	
11/5/21	Homework Problems Lecture Quiz	Ch. 5-28 Ch. 5 - Activity-Based Costing Ch. 5-25
11/10/21	Homework Problems Lecture Quiz	Ch. 5 - 29 Ch. 5-30 Ch. 11 – Decision Making Ch. 5 – Handout ABC Activity Levels

11/12/21	Project	
11/17/21	Homework Problems Lecture Quiz	Ch. 11 – 17 Ch. 11 – 22, 30(f) Ch. 11 – Decision Making (cont.) Ch. 11 – 41
11/19/21	Homework Problems Lecture Quiz Note	Ch. 11 – Handout Scarce Resources Ch. 19 – Strategic Investment Units Ch. 19 – 32 Computer Project Due
11/24/21	No class	
11/26/21	Holiday	
12/1/21	Homework Problems Lecture Quiz	Ch. 19-33 Ch. 19 – 49; Ch. 13 – 38 Ch. 13 – Cost Planning Ch. 13-23
12/3/21	Homework Problems Lecture Quiz	Ch. 13-28 Ch. 13-45 Review
12/8/21	Exam 3	Time 8:00am – 9:15am
12/10/21		10:30am – 11:45am