

*California State University Channel Islands*  
School Of Business  
Spring Semester, 2022

COURSE OUTLINE AND ASSIGNMENTS

Managerial Accounting  
ACCT 300 Applied Managerial Accounting  
David Mitchell  
805:445-7121  
[david@mscg.com](mailto:david@mscg.com)

Office: Sage Hall 2033 – Note first two weeks will be held on Zoom  
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

Blocker, Chen, Cokens & Lin, Cost Management: A Strategic Emphasis, Eighth 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 10:30am to 11:45am.

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 will be given in the classroom. No makeups will be given. If you are not available to take an exam on the planned date and time, you must make plans with the instructor to take the exam prior to the planned date.

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.

Classroom problems should be worked on in groups. There are no makeups for classroom problems.

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.

#### 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)

1/26/22Z Introduction

1/28/22C Foundations Exam

2/2/22C	Homework Problems	Paper – Father of Accounting
	Lecture	Review Fundamentals of Accounting
	Quiz	Handout - Accounts
2/4/22C	Homework Problems	Handout – Accounting Equation
	Lecture	Review Fundamentals of Accounting
	Quiz	Handout – Debits/Credits
2/9/22C	Homework Problems	Handout - Cashflow
	Lecture	Ch. 1 – Cost Management & Strategy
		Ch. 3 – Basic Cost Concepts
	Quiz	Ch. 3 – 26, 27
2/11/22C	Homework Problems	Ch. 3 – 34
		Ch. 3 - 35

	Lecture	Ch. 3 – Basic Cost Concepts (cont.)
	Quiz	Ch. 3-29, 30
2/16/22L	Homework	Ch. 3 – 43
	Problems	Ch. 3 – Handout 56(b)e5; 9-17, 19
	Lecture	Ch. 9 – Cost Behavior
	Quiz	Ch. 3 – 49e5(ho)
2/18/22Z	Project	
2/23/22L	Homework	Ch. 3 - Handout 56(a)e5
	Problems	Ch. 9 – 14, 16, 22
	Lecture	Ch. 9 – Cost Behavior (cont.)
	Quiz	Ch. 9 – 37
2/25/22C	Exam 1	
3/2/22	NC	
3/4/22L	Homework	
	Problems	
	Lecture	Ch. 17 – The Management and Control of Quality
	Quiz	Ch. 17 – 19, 20
3/9/22L	Homework	Ch. 17 - 16
	Problems	Ch. 17 – 50
	Lecture	Ch. 17 – The Management and Control of Quality
	(cont.)	
	Quiz	Ch. 7 – Cost Allocation Ch. 17 – 47
3/11/22Z	Zoom:	Project
3/16/22	Spring Break	
3/18/22	Spring Break	
3/23/22L	Homework	Ch. 7 – 11, 13
	Problems	Ch. 17 - 68
	Lecture	Ch. 7 – Cost Allocation (cont.)
	Quiz	Ch. 7 – 29 – (Parts 1&2)
3/25/22L	Homework	Ch. 7 – 31
	Problems	Ch.
	Lecture	Ch. 7 – Cost Allocation (cont.)
	Quiz	Ch. 18 – Strategic Planning Ch. 7 – 17, 18
3/30/22C	Homework	Ch. 7 - 41

	Problems	Ch. 18 – 57
	Lecture	Ch. 18 – Strategic Planning
	Quiz	Ch. 10 - Budgeting
	<b>Note</b>	<b>Ch. 18 – 29</b>
		<b>Writing Project Due</b>
4/1/22C	Homework	Ch. 18 - 44
	Problems	Ch. 10 – 19, 20
	Lecture	Ch. 10 - Budgeting
	Quiz	Ch. 10 - 29
4/6/22L	Homework	Ch. 10 – Handout – Cash Receipts Budget
	Problems	
	Lecture	Review
	Quiz	
4/8/22C	Exam 2	
4/13/22	NC	
4/15/22L	Homework	
	Problems	Ch. 5 - Handout - ABC Activity Levels
	Lecture	Ch. 5 - Activity-Based Costing
	Quiz	Ch. 5 - 28
4/20/22L	Homework	Ch. 5 - 29
	Problems	Ch. 5 – 25, 30
	Lecture	Ch. 11 – Decision Making
	Quiz	Ch. 5 - 27
4/22/22	Project	
4/27/22C	Homework	Ch. 11 – 17
	Problems	Ch. 11 - 30(f), 41
	Lecture	Ch. 11 – Decision Making (cont.)
		Ch. 19 – Transfer Pricing
	Quiz	Ch. 19 – 32, 33
4/29/22C	Homework	Ch. 11 – Handout Scarce Resources
	Problems	Ch. 11 – Handout Scarce Resources TOC
	Lecture	Ch. 19 – Transfer Pricing (cont.)
	Quiz	Ch. 19 - 32
	<b>Note</b>	<b>Computer Project Due</b>
5/4/22L	Homework	Ch. 19 - 33
	Problems	
	Lecture	Ch. 13 – Cost Planning
	Quiz	Ch. 19 - 49

5/6/22L	Homework Problems Lecture Quiz	Ch. 19 - 38 Ch. 13 - 23 Ch. 13 - Cost Planning Ch 13 - 28
5/11/22L	Homework Problems Lecture Quiz	Ch. 13 - 45 Ch. 13 - Cost Planning (cont.)
5/13/22	NC	
5/18/22	Exam 3	Time 8:00am - 9:00am
5/20/22	Exam 3	Time 10:30am - 11:30am