

California State University Channel Islands
School Of Business
Fall Semester, 2018

COURSE OUTLINE AND ASSIGNMENTS

Managerial Accounting

ACCT 220

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Office: Sage Hall 2033

Hours: WF 8:00a – 9:00a

W 5:00p – 6:00p

And By Appointment

I. OBJECTIVES:

Students who successfully complete this course will be able to:

- Explain the relevance of accounting data to managerial tasks.
- Identify data and analyses to assist managers in identifying, conceptualizing and developing solutions for management decisions.
- Apply concepts and methodologies to aid management in decision-making.
- Work with profitability and risk analysis concepts.
- Exercise analytical skills and judgment.
- Communicate logical reasoned business information to support business decisions.

II. REQUIRED TEXT

Managerial Acct 2, Sawyers, Jackson and Jenkins, South-Western Cengage Learning, 2nd Edition.

In addition to the regular readings assigned in this course, it is highly encouraged to keep abreast of current events in finance and economics by reading at least one of the following materials on a regular basis: Wall Street Journal, Business Week, or Fortune.

III. GENERAL PROCEDURES

- A. Class meetings are held Wednesday and Friday mornings from 10:30 am to 11:45 am.
- 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):

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	20%
Exam 2	20%
Exam 3	20%
Exam 4	20%
Project	5%
Homework and Problems	15%

Exams will be given online. You will need access to a computer. They will not 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 prior to reviewing it in class in order to receive credit. This is essential because much of the discussion in each class will be based upon the concepts presented in the assignments. **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.

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

The project will deal with ethics in managerial accounting. There will be a separate handout.

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 schools 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)

- 8/29/18 Introduction
- 8/31/18 Foundations Exam
- 9/5/18 Review Fundamentals of Accounting
- 9/7/18 Review Fundamentals of Accounting (cont.)
- 9/12/18 Review Fundamentals of Accounting (cont.)
- 9/14/18 Review
- 9/19/18 Exam 1
- 9/21/18 Ch. 1 – Introduction to Managerial Accounting
- 9/26/18 Ch. 2 – Product Costing
- 9/28/18 Ch. 2 – Product Costing (cont.)
- 10/3/18 Ch. 5 – Cost Behavior – Analysis and Use
- 10/5/18 Ch. 5 – Cost Behavior – Analysis and Use (cont.)
- 10/10/18 Review
- 10/12/18 Exam 2
- 10/17/18 Ch. 6 Cost –Volume-Profit Relationships
- 11/19/18 Ch. 6 Cost –Volume-Profit Relationships (cont.)
- 10/24/18 Ch. 3 Job, Process and Operations Costing
- 10/26/18 Ch. 3 Job, Process and Operations Costing (cont.)
- 10/31/18 Ch. 3 Job, Process and Operations Costing (cont.)
- 11/2/18 Review

11/7/18 Exam 3

11/9/18 Ch. 8 – Capital Investment Decisions

11/14/18 Assessment Project

11/16/18 Ch. 13 – The Statement of Cash Flows

11/21/18 No Class

11/23/18 No Class

11/28/18 Ch. 13 – The Statement of Cash Flows (cont)

11/30/18 Ch. 12 – Financial Statement Analysis

12/5/18 Ch. 12 – Financial Statement Analysis (cont)

12/7/18 Review

12/14/18 Exam 4 Time 10:30am – 11:45am