

COURSE OBJECTIVES. In general, the objective of the course is to help students develop skills in solving problems through effective analysis of information and communicating this information in a business setting. Specifically, the course seeks to support the accounting undergraduate student learning outcomes as described in the following table:

BBA Accounting Student Learning Outcomes	
Outcome 1	<p>demonstrate the ability to develop, measure, analyze, and validate financial and other information</p> <p>Acct 2102: Student will be able to describe the distinguishing features of managerial accounting.</p> <p>Acct 2102: Student will be able to develop, measure, and account for the flow of product costs using job order costing, process costing, ABC costing, and standard costing systems.</p> <p>Acct 2102: Student will be able to identify cost behaviors and relevant costs associated with managerial decisions.</p> <p>Acct 2102: Student will be able to perform basic computations involving the time value of money.</p>
Outcome 2	<p>communicate financial and other information effectively while ensuring its integrity</p> <p>Acct 2102: Student will be able to prepare a partial balance sheet (Materials Inventory, Work in Process Inventory and Finished Goods Inventory) and income statement (Cost of Goods Manufactured and Cost of Goods Sold) for a manufacturing entity.</p> <p>Acct 2102: Student will be able to identify and develop budgets for use in planning and control.</p>
Outcome 3	<p>demonstrate analytical and critical thinking skills in domestic and international settings</p> <p>Acct 2102: Student will be able to analyze the effects on inventory and cost of goods sold under different costing methods.</p> <p>Acct 2102: Student will be able to analyze and evaluate the effect on profits resulting from changes in cost, volume, and other factors.</p> <p>Acct 2102: Student will be able to evaluate performance using standard cost and responsibility accounting systems.</p> <p>Acct 2102: Student will be able to compute and evaluate payback period, net present value, internal rate of return, annual rate of return, and profitability index for different investment decisions.</p>
Outcome 4	<p>utilize spreadsheet, database, presentation, tax, accounting, and other computerized or electronic applications in completing his or her work</p> <p>Acct 2102: Student will prepare and submit selected text assignments electronically using the WileyPlus integrated online learning system.</p>

ATTENDANCE POLICY – Regular attendance is critical for you to be successful in this class. I will take attendance and add 20 points to your final point total for no more than one absence. Please be on time for class. If you are late and fail to sign the attendance sheet, it will be marked as an absence

MISSED EXAMS OR MISSED GRADED WORK POLICY. I automatically assign a grade of zero on any graded work for which you are absent, and I do not give make-ups. If you have a legitimate excuse I will remove the missed work from the computation of your course grade. There are few acceptable excuses for missing graded work, especially scheduled exams. I generally accept participation in university-sponsored activities, illness for which you were examined by a doctor who attests to your inability to take the exam, and death or serious illness in your immediate family. I will consider other reasons on a case-by-case basis. In every case I reserve the right to request documentation.

EXAMS AND GRADES. Grades are assigned using the ten-point scale (90%=A, etc.).

	Points	Percentage
Quizzes	70	10%
Wiley Plus Learning System	105	15%
Exam I	175	25%
Exam II	175	25%
Comprehensive Final Exam	<u>175</u>	<u>25%</u>
Total Points Available	<u>700</u>	<u>100%</u>

- *SCHEDULED EXAMS* generally will be multiple choice questions, which will include problems. Bring a calculator, #2 pencil, and scantron sheet (2052 or 20052) to all exams. You may not use your cell phone as a calculator. No sharing of calculators on exams.
- *PRACTICE HOMEWORK* is included on the assignment sheet but will not be collected for credit. You need to do them, however, in order to prepare for the WileyPlus assignments.

ACADEMIC HONESTY. Any student who gives or receives help on an exam or cheats in any other manner will automatically fail this course and be turned over to Judicial Affairs. Violations of academic honesty (cheating) are defined and prohibited in the Student Conduct Code. You are responsible, as a matter of university policy, for knowing and obeying the Student Conduct Code in its entirety.

ETHICS COVERAGE. In this course we will try to consider the ethical implications of the direct and indirect effects that business decisions are likely to have on all of the firm's stakeholders and environment.

DISCLAIMER. Your instructor reserves the right to make changes to the syllabus as needed but will give timely notice of each change via announcements in class and/or via email. You are responsible for all such changes and for successfully completing the requirements of this course.

ACCOUNTING LAB. Additional help is available in the Accounting Lab located in BA 3319. Operating hours are posted on the lab door.

HOW TO STUDY. The ability to "remember" has been both necessary and sufficient for success in much, perhaps most, of your schooling since kindergarten. However, success in upper-level business courses and on the job springs from **genuine** understanding and integration, rather than from rote memory. The ability to remember is still necessary, of course, but it is no longer sufficient. You also must be able to reason; i. e., you must be able to use, rather than simply repeat, what you have learned. The difference may sound trivial, but it requires a fundamentally different approach to studying and an entirely different mental attitude. Your education will have only just begun when you graduate from college, and you will have to be your own teacher for most of the other things that you will need to learn. The following approach will help you learn to be your own teacher.

General study suggestions

- Begin by deciding that the material itself is worth knowing. It is very hard to learn material that you secretly believe is not worth your time. If you don't think you're ever going to need it, just talk to some people in business in your home town. Ask them how important it is to know at least the rudiments of accounting. Read the newspaper or listen to the news and see what happens to investors and other stakeholders who don't understand the financial statements of the companies in which they have an interest.
- Self-testing is an essential part of the learning process, so find ways to test yourself before you get tested by a professor or, more importantly, an employer.

Course-specific study suggestions

- **Read** new material carefully **before** it is covered in class. **Think** as you read, paying particular attention to key terms and concepts. Make *brief* notes (in pencil) in the margin of your textbook as reminders to ask questions in class, if necessary. Take the Key Terms Quiz at the end of the chapter as a *self-testing device*. If you don't get most of them right without having to "look up" the answers, then you haven't read the material closely enough to be well prepared for class. In that case, read the material again.
- **Attend class, listen, and think**; the key is *genuine intellectual involvement*. Be alert for clarification of points that were difficult for you on your first reading of the text. Ask questions if those points are not cleared up in the lecture.
- **Read the material again**, slowly, integrating your class notes with the text. Attack the material section-by-section, learning each section and then relating it to prior material and to your entire body of accounting knowledge.
- **Review the questions** at the end of the chapter as a *self-testing device*, before you even look at the suggested or assigned homework. As you read each question, frame an answer in your mind and ask yourself, "If these questions constituted a graded examination, would I be satisfied with my grade?" Be honest with yourself. If your answer is "yes," go to the next step; if "no," return to the previous step. (Don't just "look up" the answers to the questions; that isn't the point at all.) Do the same thing with the warm-up exercises and the review exercise at the end of the chapter. The review exercises, in particular, can be very valuable, since they integrate several learning objectives and have well-explained solutions.
- **Do the homework assignment.** Treat the homework as another *self-testing device*. Check the solutions available on the COBA server and re-study any weak areas revealed by the homework. After re-studying those weak areas, identify and work additional problems as another *self-testing device*. Remember, homework is designed to *reinforce* your understanding of the principles, not to *create* that understanding. Plan on spending five or six hours on the first four steps. If you try to work the homework problems before you're ready you will be just wasting time and effort.

- If you can teach the material to someone else, then you know it.

A FINAL WORD. If you are working hard but still feel like the course is getting away from you, *do something different* before it's too late. Come and talk to me about it. ***A reasonable draw on my time is one of the learning resources that goes along with your fees for this course; use it.***

TENTATIVE CLASS SCHEDULE AND ASSIGNMENTS. (Refer to the next page.) These assignments constitute what your instructor believes to be the amount of work necessary for most students to learn the material in this course. For the most part, each assignment covers a different aspect of the material.

Tentative Meeting Schedule and Assignments			
Date	Chapter & Topic	Wiley Plus Practice Homework	Wiley Plus Graded Homework
Monday Aug 14, 2006	Orientation Chapter 1 Managerial Accounting	Ch 1 Ex: 2, 3, 5, 9, 10, 15 Ch 1 Prob: 1A, 4A, 5A	Ch 1 BE: 3, 10 Ch 1 Ex: 6, 8 Ch 1 Prob: 2A, 3A
Wednesday Aug 16, 2006	Chapter 1 Managerial Accounting (continued)		
Friday Aug 18, 2006	Chapter 1 Managerial Accounting (continued)		
Monday Aug 21, 2006	Chapter 2 Job Order Cost Accounting	Ch 2 Ex: 2, 3, 4, 5, 9, 10 Ch 2 Prob: 2A, 3A, 4A	Ch 2 BE: 2, 8 Ch 2 Ex: 7, 8 Ch 2 Prob: 1A, 5A
Wednesday Aug 23, 2006	Chapter 2 Job Order Cost Accounting (continued)		
Friday Aug 25, 2006	Chapter 2 Job Order Cost Accounting (continued)		
Monday Aug 28, 2006	Chapter 2 Job Order Cost Accounting (continued)		
Wednesday Aug 30, 2006	Chapter 3 Process Cost Accounting	Ch 3 Ex: 1, 2, 3, 4, 8 Ch 3 Prob: 2A, 5A	Ch 3 BE: 4, 5, 10 Ch 3 Ex: 10, 11 Ch 3 Prob: 1A, 6A
Friday Sept 1, 2006	Chapter 3 Process Cost Accounting (continued)		
Wednesday Sept 6, 2006	Chapter 3 Process Cost Accounting (continued)		
Friday Sept 8, 2006	Chapter 4 Activity Based Costing	Ch 4 Ex: 1, 3, 5, 8, 10, 13 Ch 4 Prob: 1A, 2A, 4A	Ch 4 BE: 3, 9 Ch 4 Ex: 4, 9, 12 Ch 4 Prob: 3A, 5A
Monday Sept 11, 2006	Chapter 4 Activity Based Costing (continued)		
Wednesday Sept 13, 2006	Chapter 4 Activity Based Costing (continued)		
Friday Sept 15, 2006	Chapter 4 Activity Based Costing (continued)		
Monday Sept 18, 2006	EXAM 1 (CH 1-4)		
Wednesday Sept 20, 2006	Review Exam 1 Chapter 5 Cost-Volume-Profit	Ch 5 Ex: 1, 2, 3, 4 Ch 5 Prob: 1A, 2A, 3A, 5A	Ch 5 BE: 4, 7 Ch 5 Ex: 6, 7, 11 Ch 5 Prob: 4A

Friday Sept 22, 2006	Chapter 5 Cost-Volume-Profit (continued)		
Monday Sept 25, 2006	Chapter 5 Cost-Volume-Profit (continued)		
Wednesday Sept 27, 2006	Chapter 6 Incremental Analysis	Ch 6 Ex: 1, 2, 4, 6, 10, 12 Ch 6 Prob: 1A, 2A, 3A	Ch 6 BE: 3, 4, 8, 9 Ch 6 Ex: 3, 8, 11 Chp 6 Prob: 4A
Friday Sept 29, 2006	Chapter 6 Incremental Analysis (continued)		
Monday Oct 2, 2006	Chapter 6 Incremental Analysis (continued)		
Wednesday Oct 4, 2006	Chapter 6 Incremental Analysis (continued)		
Friday Oct 6, 2006	Chapter 7 Variable Costing: A Decision- Making Perspective	Ch 7 Ex: 2, 7, 8, 11, 13, 15 Ch 7 Prob: 1A, 4A, 5A	Ch 7 BE: 2, 5, 9 Ch 7 Ex: 1, 5, 12, 14 Ch 7 Prob: 2A
Monday Oct 9, 2006	Chapter 7 Variable Costing: A Decision- Making Perspective (continued)		
Wednesday Oct 11, 2006	Chapter 7 Variable Costing: A Decision- Making Perspective (continued)		
Friday Oct 13, 2006	Chapter 8 Pricing	Ch 8 Ex: 1, 3, 7, 8, 10, 12, 15 Ch 8 Prob: 1A, 3A, 6A	Ch 8 BE: 2, 6 Ch 8 Ex: 2, 5, 6, 9, 14 Ch 8 Prob: 5A
Monday Oct 16, 2006	Chapter 8 Pricing (continued)		
Wednesday Oct 18, 2006	EXAM 2 (CH 5-8)		
Friday Oct 20, 2006	Homecoming		
Monday Oct 23, 2006	Review Exam 2 Chapter 9 Budgetary Planning	Ch 9 Ex: 1, 4, 5, 8, 9, 10 Ch 9 Prob: 1A, 3A, 4A, 6A	Ch 9 BE: 8,9 Ch 9 Ex: 3, 7, 11 Ch 9 Prob: 2A
Wednesday Oct 25, 2006	Chapter 9 Budgetary Planning (continued)		
Friday Oct 27, 2006	Chapter 9 Budgetary Planning (continued)		
Monday Oct 30, 2006	Chapter 9 Budgetary Planning (continued)		
Wednesday Nov 1, 2006	Chapter 10 Budgetary Control and Responsibility Accounting	Ch 10 Ex: 1, 2, 6, 9, 10 Ch 10 Prob: 2A, 3A, 5A	Ch 10 BE: 2, 10 Ch 10 Ex: 5, 7, 8 Ch 10 Prob: 4A
Friday Nov 3, 2006	Chapter 10 Budgetary Control and Responsibility Accounting (continued)		
Monday Nov 6, 2006	Chapter 10 Budgetary Control and Responsibility Accounting (continued)		
Wednesday Nov 8, 2006	Chapter 11 Standard Cost and Balanced Scorecard	Ch 11 Ex: 3, 4, 7, 9, 10, 11, 12 Ch 11 Prob: 1A, 2A, 5A	Ch 11 BE: 4, 5 Ch 11 Ex: 5 Ch 11 Prob: 3A
Friday Nov 10, 2006	Chapter 11 Standard Cost and Balanced Scorecard (continued)		
Monday Nov 13, 2006	Chapter 11 Standard Cost and Balanced Scorecard (continued)		
Wednesday	Chapter 12 Planning for Capital	Ch 12 Ex: 1, 2, 7, 8	Ch 12 BE: 2, 5

Nov 15, 2006	Investments	Ch 12 Prob: 1A, 3A, 4A	Ch 12 Ex: 3, 5 Ch 12 Prob: 2A
Friday Nov 17, 2006	Chapter 12 Planning for Capital Investments (continued)		
Monday Nov 20, 2006	Chapter 12 Planning for Capital Investments (continued)		
Monday Nov 27, 2006	Chapter 12 Planning for Capital Investments (continued)		
Wednesday Nov 29, 2006	Review		
** Last Day to Withdraw Without Academic Penalty: Monday, October 9, 2006			