

AF-350 Managerial Accounting

Course Syllabus

Spring 2004

Instructor: Professor Carleton Donchess MBA, MSA, CMA

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Office Hours:

Mon: 1:00-2:00, Tues: 12:30-3:00,

Wed: 12:30-2:00, Thur: 12:30-2:00

Text: Managerial Accounting,
Garrison 10th edition

Course Overview:

A study of management's use of accounting information to make decisions related to planning, controlling, and evaluating the organization's operations. The behavior and management of costs, as well as techniques used to evaluate and control results of operations are discussed. Topics include: cost terminology, cost behavior, cost-volume-profit analysis, job order costing, activity based costing, segment reporting, budgeting, standards, performance measures and variance analysis, evaluation of decentralized operations, and differential analysis techniques. This course is presented from the perspective of the *user* of accounting information rather than the *preparer* of such information. Analytical problems solving techniques and the use of electronic spreadsheets will be utilized as decision-making tools.

Method:

Instructional methods utilized may include lectures, in-class group activities, financial simulations, utilization of available technologies including electronic spreadsheets.

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SUBJECT

- 1 REVIEW OF ACCOUNTING PROCEDURES/INTRODUCTION TO COURSE
(Philosophy of decision-making, Explicit/Implicit information for Management)
- 2 COST TERMINOLOGY
- 3 JOB ORDER COSTING
- TEST #1**
- 5 COST BEHAVIOR
- 6 COST/VOLUME/PROFIT RELATIONSHIPS
- 7 VARIABLE COSTING (Overview Only)
- 12 SEGMENT REPORTING/PROFITABILITY ANALYSIS & DECENTRALIZATION
- TEST #2**
- 9 PROFIT PLANNING & BUDGETING
- 10 INTRO TO STANDARD COSTING
- 11 FLEXIBLE BUDGETS (Overview only)
- 13 RELEVANT COSTS FOR DECISION MAKING (Overview only)
- 8 ACTIVITY BASED COSTING (Overview Only)
- CUMULATIVE FINAL EXAMINATION**

EVALUATION:	TEST #1	33.3%
	TEST #2	33.3%
	FINAL	33.3%

(note: 20% of final exam grade will consist of *Excel Project grade*)

Syllabus may be changed at instructor's discretion.

Course Objectives/Outcomes:

Objectives	Outcomes
1. To familiarize students with managerial accounting concepts and techniques.	Students will be assessed on three examinations involving managerial accounting.
2. To ensure that students can utilize analytical decision-making tools.	Students will be required to master a number of analytical techniques through graded projects and examinations.
3. To familiarize students with available technologies to assist in financial decision making.	Students will be assessed on graded assignments and projects requiring the use of electronic spreadsheets.

Grade Policy for Accounting and Finance Majors

No more than two grades lower than C- in a required Accounting and Finance course (AF prefix) will be applied toward fulfillment of the requirements for the Accounting and Finance major. This policy applies to students accepted for matriculation as freshmen or as transfer students enrolled for the Fall 2002 semester or thereafter. Students who receive more than two Ds or Fs in courses may continue as Accounting and Finance majors but must retake a sufficient number of the required courses in which the Ds or Fs were earned and earn a grade of C- or higher, so that no more than a total of two "AF" prefix required courses, with grades below C- will be counted towards fulfillment of the requirements in the Accounting and Finance major.

DROPOUT RATE:

On the average, 1/5 of students drop this course for varying reasons. The main reasons seem to be:

1. Homework is not done.
2. Poor attendance
3. The basic fundamentals taught the first few weeks of the course are missing and the student finds it impossible to catch up.

POLICIES:

The course assumes students have an adequate background in financial accounting (course AF-241 or equivalent) and spreadsheet fundamentals (CS-105 or equivalent). Concepts can be difficult. The only way of gaining an adequate understanding of course material is to attend all classes and prepare all homework assignments. Assignments will be given at the end of each class for the following class. It is your responsibility to find out what the assignment is if you should miss class. Please be aware of the college deadline for withdrawal from the course. If you are failing the course, expect to drop it. Under no circumstances **will** a grade of incomplete be given to avoid a **low** or failing grade. Students **who** fail to withdraw and do not attain a passing average **will** receive a grade of F in the course. Students will be expected to bring their:

- Books
- Notebooks
- Inexpensive calculator and completed homework to each class.

NOTE: Only basic function calculators will be allowed for use on examinations. Calculators that are built into electronic devices such as cell phones or PDAs will not be allowed to be used during exams.

ATTENDANCE POLICY: Regular attendance is urged. Success in this class presupposes a minimum preparation level of **6-10 hours weekly**. The intensity of this course requires consistent preparation from the beginning. In the event you are absent, you **will** be held responsible for everything discussed in class and assignments. It is therefore suggested that students exchange phone numbers or email addresses.

Absolutely **NO LATE ASSIGNMENTS** will be accepted.

All homework must be passed in on 8 1/2 x 11 paper unless otherwise stated.

Failure to attend a test is very serious. **NO MAKE-UPS WILL BE ALLOWED** and the more difficult FINAL will be weighted in place of the missed exam. This will consist of the non-Excel component of final exam grade.

Academic dishonesty will not be tolerated. Students who engage in such activities will be subject to the maximum appropriate penalties as prescribed by Bridgewater State College.

Students are expected to be in class **on time**. Once class begins, **DO NOT** engage in conversations with your neighboring classmates. Should you have a question, raise your hand or see me after class.

Please do not eat crunchy foods or unwrap cellophane wrappers while in class. Please turn OFF beepers and cell phones while in class.

Extra help will gladly be provided to all those who attend class regularly and complete homework assignments.

In addition to the above policies, you will be held responsible for any additional policies announced in class and ALL policies stated in the student handbook.

Syllabus may be changed at instructor's discretion.