

Linfield College
Course Syllabus
Spring Term 2007

Course:

BUS 261

Managerial Accounting (online)

3 credit hours

Instructor:

Jerry Purtell

5061 Liberty Rd S., Ste 140

Salem, OR 97306

cpaservice@yahoo.com

voice mail: 503 463-1440

Course Description :

Basic concepts and methods of managerial accounting including manufacturing accounting, cost accounting, budgeting and responsibility accounting.

Course Prerequisites :

BUS 260 Financial Accounting

MAT 115 Intermediate Algebra (or equivalent)

Instructional Materials:

1. Textbook

Managerial Accounting

11th edition 2006

Garrison & Noreen

McGraw-Hill Irwin

ISBN: 0-07-283494-3

The textbook can be purchased at the bookstore or online at:

www.linfieldbookstore.com

2. Software

Microsoft Excel and/or Microsoft Word

You will also need to get the free downloads for:

(a) Adobe Acrobat Reader. Go to www.adobe.com and click on Get Adobe Reader.

(b) PowerPoint Viewer 2007. Go to :

[http://www.microsoft.com/downloads/details.aspx?](http://www.microsoft.com/downloads/details.aspx?familyid=048DC840-14E1-467D-8DCA-19D2A8FD7485&displaylang=en)

[familyid=048DC840-14E1-467D-8DCA-](http://www.microsoft.com/downloads/details.aspx?familyid=048DC840-14E1-467D-8DCA-19D2A8FD7485&displaylang=en)

[19D2A8FD7485&displaylang=en](http://www.microsoft.com/downloads/details.aspx?familyid=048DC840-14E1-467D-8DCA-19D2A8FD7485&displaylang=en) and click on

"Download"

Suggested (but not required) Materials:
 Workbook/Study Guide ,11th edition 2006
 Garrison & Noreen
 McGraw-Hill Irwin
 ISBN: 0-07-298613-1

Course Requirements:

During the term we will cover the following chapters of the textbook:

Chapter 1: Managerial Accounting and the Business Environment

Chapter 2: Cost Terms, Concepts and Classifications

Chapter 3: Systems Design: Job-Order Costing

Chapter 5: Cost Behavior: Analysis and Use

Chapter 6: Cost-Volume-Profit Relationships

Chapter 8: Activity-Based Costing

Chapter 9: Profit Planning

Chapter 14: Capital Budgeting Decisions

Chapter 16: "How Well Am I Doing?" Statement of Cash Flows

Chapter 17: "How Well Am I Doing?" Financial Statement Analysis

For each chapter we cover students will be required to:

1. Read and understand the materials in the textbook.
2. Prepare solution (in Excel) to selected problem(s) from the textbook and send to me via the Assignments tool.
3. Take an online quiz (multiple choice).
4. Participate in class discussion.

In addition, students will take (online) a midterm exam and a final exam.

Major assignments		Points
Introduction Exercises		
Chapter quizzes	10 @ 10 points each	100
Problems	20 @ 10 points each	200
Class Discussion	10 @ 8 points each	80
Midterm Exam	Chapters 1, 2, 3, 5 & 6	120
Final Exam	Chapters 8, 9, 14, 16 & 17	120
Total:		620

Introduction Exercises

During the first week of the term I will assign 4 simple exercises. These exercises are designed to help you learn how to use some of the tools within Blackboard. The exercises include:

1. Self introduction (using the Discussion Board)
2. Message to the instructor (using Mail)
3. Introductory Quiz (using the online Assessment tool)
4. Excel assignment (using the Assignment tool)

Chapter quizzes

There are 10 online quizzes (1 for each chapter). Each quiz contains 10 multiple choice questions worth 1 point each. You will have 45 minutes to complete each quiz.

Problems from the text

For each chapter I will assign problem(s) from the text. Each problem is worth 10 points. Your solutions are to be prepared in MS Excel and submitted to me via the Homework In-Box. Here's how I grade them:

1. Submitted and complete = 10 points
2. Submitted but not complete = 0-9 points
3. Not submitted = 0 points

Thus, the key is to complete the problem (even if it is not perfect) and submit it on time.

Don't stress on whether or not you have the exact right answer. I will post the authors' master solution the following week so that you can compare your solution to theirs. Then use your corrected solution when studying for the midterm and final exams. NOTE: Assignments not submitted by the posted due date will NOT be accepted for credit.

Class discussion: There will be discussion topics posted for each chapter. Usually these topics will present a dilemma or ask what you would do, so there is no right or wrong answers. Respond too as many or as few as you like. **However, each class member is expected to respond directly to a minimum of one discussion topic and one other student's response to a different topic.** Keep your responses brief, one or two paragraphs max! This is your discussion; I will only give my input if I believe someone has gone seriously astray or after all discussion is posted. Discussion for each chapter is worth 8 points. Normally, if you participate you will get full credit. However, I expect more than "I agree with Sam" or "Great point Suzy". Also, I expect reasonable grammar and spelling. If you have a problem with spelling...USE A SPELLCHECKER! I will mark down for poor grammar or spelling!

Midterm and final exams

These exams (taken online) will contain 40 multiple choice questions. Some of the exam questions are taken from the chapter quizzes; others are new questions. You will have 3 hours to complete the exams. Chapters covered are:

Midterm chapters 1, 2, 3, 5 & 6

Final chapters 8, 9, 14, 16 & 17

Grades are awarded based on the total number of points earned by completing the major assignments.

92.50-100%	A
90-92.49%	A-
87.50-89.99%	B+
82.50-87.49%	B
80-82.49%	B-
77.50-79.99%	C+
72.50-77.49%	C
70-72.49%	C-
67.50-69.99%	D+
62.50-67.49%	D
60-62.49%	D-
Less than 60%	F
Special cases	I (Incomplete)

(A grade of I may be given when the quality of work has been satisfactory but some MINOR BUT ESSENTIAL requirement of the course has not been completed. If the work is not completed within a year, the grade will change to F).

I grade this way so as to make the course non-competitive and to encourage collaboration, as much as that is possible in an online course. I especially encourage students to contact each other to share ideas from the textbook, to prepare for exams and quizzes and to work out solutions to the exercises and problems. You are not competing against your classmates, only yourself.

Academic Integrity

Students of Linfield College are expected to behave as responsible members of the college community and to be honest and ethical in their academic work. Linfield strives to provide students with the knowledge, skills, judgment, and wisdom they need to function in society as educated adults. To falsify or fabricate the results of one's research; to present the words, ideas data, or work of another as one's own; or to cheat on an examination corrupts the essential process of higher education

Accommodation

If you have a disability and need an accommodation, please contact me via Private Mail. Students requesting accommodations must provide documentation of disability and should work through their advisor or The Director Of Learning

Miscellaneous:

Students who have not communicated with me via email, voice mail or in person by the end of the second week of the term will be automatically dropped from the class.