

LINFIELD COLLEGE
BUS 261 MANAGERIAL ACCOUNTING (ONLINE)

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REQUIRED TEXTS: *Managerial Accounting* by Garrison & Noreen
12 th. edition 2008 ISBN 0-07-352670

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

PREREQUISITE: BUS 260 Financial Accounting
MAT 115 Intermediate Algebra (or equivalent).

COURSE OBJECTIVES: Upon successful completion of this course, the students will be able to:

1. Understand the difference between managerial and financial accounting.
2. Apply the managerial costing systems that are used to compute product costs.
3. Demonstrate understanding of contribution margin format statements and cost -volume profit analysis.
4. Apply understanding of cost behavior in developing budgets and analysis of variances.
5. Demonstrate the use of relevant data in effective decision making.

INSTRUCTOR BIOGRAPHY: I hold a Juris Doctorate from Freie Universitaet Berlin and a Master of Science in Taxation degree from University of Central Florida. I have worked extensively in the tax accounting and financial services industry and currently am a partner in an accounting and tax firm in Central Oregon, where I reside with my wife and 10 year-old daughter. I am admitted to practice as a Certified Public Accountant in Oregon and Washington. In addition to teaching for Linfield College, I am also teaching tax and accounting courses at a number of other private colleges (Embry-Riddle Aeronautical University; Concordia University of Portland). Besides taxes and accounting (Haha!), I am interested in music, movies and the outdoors life.

METHODS OF EVALUATION

COURSE GRADE: The final course grade will be determined by the following:

Chapter Quizzes	(10 @ 10 points)	100 Points	=	16.13%
Problems	(20 @ 10 points)	200 Points	=	32.25%
Class Discussion	(10 @ 8 points)	80 Points	=	12.90%
Midterm Exam	Ch. 1,2,3,5 & 6	120 Points	=	19.36%
Final Exam	Ch. 8,9,14, 15 & 16	120 Points	=	19.36%
Total		620 Points	=	100.00%

GRADING SCALE:

A	92.5 - 100%	C	70 - 77.49%
A-	90 - 92.49%	D	60 - 69.99%
B+	87.5 - 89.99%	F	less than 60%
B	80 - 87.49%	I	Special Cases
C+	77.5 - 79.99%		

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
 8: Activity-Based Costing
 Chapter 9: Profit Planning
 Chapter 14: Capital Budgeting Decisions
 Chapter 15: "How Well Am I Doing?" Statement of Cash Flows
 Chapter 16: "How Well Am I Doing?" Financial Statement Analysis

Chapter

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) that are provided as templates (template use is mandatory) and sent 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.

FIRST WEEK: 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)

CLASS PARTICIPATION: 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 answer. Keep your responses brief, one or two paragraphs max! This is your discussion and 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 and you will get full credit if you participate. But I expect more than "I agree with Sam" or "Great point Suzy".

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 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 only be accepted for credit if you have contacted me and asked for an extension (see LATE WORK).

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, 15 & 16

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

COURSE POLICIES

LATE WORK: Please contact me if you need to turn in work after the deadline. I will try to accommodate you.

INCOMPLETES: A grade of Incomplete (I) is given only in emergency situations. The student must request an Incomplete in writing and must obtain my permission. All uncompleted work must be completed within the time limits I set. If you simply don't turn in the final assignments or the final exam, your course grade will be calculated with the missed portion counting for 0 points.

ACADEMIC HONEST: Cheating and plagiarism will not be tolerated. Any student found to be engaging in either of these activities at any point in the course will receive a failing grade for the assignment and/or entire course and may be subject to further college sanctions.

DIFFICULTIES: If you need assistance don't hesitate to contact me either by e-mail or by phone. I can usually be reached under my work number during business hours.

STUDENTS WITH DISABILITIES: Students with documented disabilities who may need accommodations, who have any emergency medical information the instructor should know of, or who need special arrangements in the event of evacuation, should make an appointment with the instructor as early as possible, no later than the first week of the term.