

**Linfield College  
Syllabus  
Spring 2004**

**Course:** BUS 261            Managerial Accounting  
6:00 - 9:30            Wednesday  
Peterson 104  
3 credit hours

**Instructor**                    Jeff Edwards  
                                      (503) 977-4461  
                                      jedwards@pcc.edu

**Office hours:**                by appointment

**Course description:**

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

**Course prerequisites**

BUS 260 (or equivalent)

**Instructional Materials**

Managerial Accounting            Garrison & Noreen 10th edition 2003

ISBN 0-07-252812-5

Scantron forms (882-ES)

You may also want to utilize the materials at the publisher's website, which can be found at: [www.mhhe.com/garrison10e](http://www.mhhe.com/garrison10e). From the homepage click on "Student Center"; then select the appropriate chapter. Among other resources, you will find:

1. Chapter Summary
2. Ready Shows (PowerPoint presentations)
3. Practice Exams (self-graded)

**Major assignments**

	<b>Points</b>
Midterm exam #1	100
Midterm exam #2	100
Final exam	100
Exercises and Problems	100
In-class assignments	100
Cases	50
Attendance	50
	<hr/> 600

### **Exercises and problems**

During each class period we will do a limited number of assignments (both individual and group) and review the solutions. Students should retain these assignments to use in studying for exams. The assignments are to be turned in ON THE DAY of each scheduled exam. Assignments must be COMPLETE and CORRECTED. No credit will be given for late assignments.

### **In-class assignments**

These consist of individual or group exercises. They will be collected at the END OF THE CLASS PERIOD. Late work will not be accepted for credit.

### **Cases**

Students will work in teams to analyze and prepare solutions to a significant case relating to a topic covered in our study of managerial accounting. Case solutions will be turned in at the end of class. Late work will not be accepted for credit.

### **Grading criteria**

			<u>Letter</u>
90 - 100 %	minimum point:	540	A
80 - 89 %	minimum point:	480	B
70 - 79 %	minimum point:	420	C
60 - 69 %	minimum point:	360	D
less than 60 %			F

### **Alternative grades**

- W      Withdrawal  
This grade will be given only when the student has followed established school policies and procedures for properly withdrawing from class within the specified time limit. Please be sure to consult with an advisor because a grade of "W" may affect your financial aid package.
- I      Incomplete  
May be given when the quality of the 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 "NP."

**Attendance**

Accounting is learned primarily by practice. Therefore, class attendance is mandatory and roll will be taken each day. Students are allowed 2 "free" absences - after 2 absences students lose 5 points per day. Two "lates" count as 1 absence. Students who are more than 15 minutes late or who need to leave early are welcome to attend but will receive no attendance points for the day. Students must attend AT LEAST 10 class meetings in order to pass this course.

**Make-up policy**

If you have to miss an exam, you must notify me IN ADVANCE (via phone, email, etc). Make-up exams will be proctored by a Linfield DCE advisor. In order to make up an exam you will need to:

1. Submit a formal request (see last page of this syllabus) to me NO LATER THAN the last day of class.
2. Make arrangements with an advisor to arrange to makeup the exam NO LATER THAN Wednesday of finals week.

**Accommodation**

If you have a disability and need an accommodation, please make arrangements to meet with me outside of class. Students requesting accommodations must provide documentation of disability and work with an advisor.

**BUS 261**  
**Spring 2004**  
**Classmates and Contacts**

	Name	Phone	E-mail
1	_____	( ) _____	_____
2	_____	( ) _____	_____
3	_____	( ) _____	_____

**BUS 261**  
**Spring 2004**

**Request for make-up exam:**

Name:

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SS #

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Exam:

(check box)

Midterm #1

Midterm #2

**BUS 261  
Spring 2004  
Calendar  
Rev.**

**1/19/04**

Wed	2/18	Chapter 1	Managerial Accounting and the Business Environment
Wed	2/25	Chapter 2	Cost Terms, Concepts and Classifications
Wed	3/3	Chapter 3	Systems Design: Job-Order Costing
Wed	3/10	Chapter 5	Cost Behavior: Analysis and Use
Wed	3/17	Midterm Exam #1 (Chap 1, 2, 3 & 5)	
Wed	3/24	Chapter 6	Cost-Volume-Profit Relationships
Wed	3/31	Chapter 7	Variable Costing
Wed	4/7	Chapter 9	Profit Planning
Wed	4/14	Midterm Exam #2 (Chap 6, 7 & 9)	
Wed	4/21	Chapter 14	Capital Budgeting Decisions
Wed	4/28	Chapter 17	Financial Analysis
Wed	5/5	Case Analysis #1	
Wed	5/12	Case Analysis #2	
Wed	5/19	Final Exam	