

Syllabus for: *Managerial Accounting*– Eureka Campus

Semester & Year	Spring, 2017	
Course ID and Section #	BUS-1B - E0713	
Instructor's Name	Pat Wille	
Day/Time	MW, 8:20-11:30am	
Location	HU218	
Number of Credits/Units	4	
Contact Information	<i>Office location</i>	AT100
	<i>Office hours</i>	Mondays, 11:40am-12:40pm
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Textbook Information	<i>Title & Edition</i>	Fundamental Accounting Principles, 22 nd ed.
	<i>Author</i>	Wild, Shaw & Chiappetta
	<i>ISBN</i>	978-0-07-763297-7

Course Description

A study of how managers use accounting information in decision-making, planning, directing operations and controlling. This course focuses on cost terms and concepts, cost behavior, cost structure and cost-volume-profit analysis. The course includes issues relating to cost systems, cost control, profit planning, and performance analysis in manufacturing and service environments.

Student Learning Outcomes

1. Explain and apply managerial accounting concepts to assist business decision-making using spreadsheets.
2. Explain and apply standard cost accounting methods to calculate costs and income statements.
3. Explain and apply standard methods of cost-benefit analysis, including time value of money using spreadsheets.
4. Identify ethical issues that arise in managerial accounting and apply strategies for addressing them.

Special Accommodations

College of the Redwoods complies with the Americans with Disabilities Act in making reasonable accommodations for qualified students with disabilities. Please present your written accommodation request at least one week before the first test so that necessary arrangements can be made. No last-minute arrangements or post-test adjustments will be made. If you have a disability or believe you might benefit from disability related services and may need accommodations, please see me or contact [Disabled Students Programs and Services](#). Students may make requests for alternative media by contacting DSPS at 707-476-4280.

Academic Support

Academic support is available at [Counseling and Advising](#) and includes academic advising and educational planning, [Academic Support Center](#) for tutoring and proctored tests, and [Extended Opportunity Programs & Services](#), for eligible students, with advising, assistance, tutoring, and more.

Academic Honesty

In the academic community, the high value placed on truth implies a corresponding intolerance of scholastic dishonesty. In cases involving academic dishonesty, determination of the grade and of the student's status in the course is left primarily to the discretion of the faculty member. In such cases, where the instructor determines that a student has demonstrated academic dishonesty, the student may receive a failing grade for the assignment and/or exam and may be reported to the Chief Student Services Officer or designee. The Student Code of Conduct (AP 5500) is available on the College of the Redwoods website at: <http://www.redwoods.edu/board/Board-Policies/Chapter-5-Student-Services>, and scroll to AP 5500.

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Additional information about the rights and responsibilities of students, Board policies, and administrative procedures is located in the college catalog and on the College of the Redwoods website.

Disruptive Classroom Behavior

Student behavior or speech that disrupts the instructional setting will not be tolerated. Disruptive conduct may include, but is not limited to: unwarranted interruptions; failure to adhere to instructor's directions; vulgar or obscene language; slurs or other forms of intimidation; and physically or verbally abusive behavior. In such cases where the instructor determines that a student has disrupted the educational process a disruptive student may be temporarily removed from class. In addition, he or she may be reported to the Chief Student Services Officer or designee. The Student Code of Conduct (AP 5500) is available on the College of the Redwoods website at: <http://www.redwoods.edu/board/Board-Policies/Chapter-5-Student-Services> and scroll to AP 5500.

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Emergency Procedures for the Eureka campus:

Please review the campus evacuation sites, including the closest site to this classroom (posted by the exit of each room). The Eureka **campus emergency map** is available at: (<http://www.redwoods.edu/aboutcr/Eureka-Map>; choose the evacuation map option). For more information on Public Safety, go to <http://www.redwoods.edu/publicsafety>. In an emergency that requires an evacuation of the building:

- Be aware of all marked exits from your area and building.
- Once outside, move to the nearest evacuation point outside your building:
- Keep streets and walkways clear for emergency vehicles and personnel.
- Do not leave campus, unless it has been deemed safe by the Incident Commander or campus authorities. (CR's lower parking lot and Tompkins Hill Rd are within the Tsunami Zone.)

RAVE – College of the Redwoods has implemented an emergency alert system. In the event of an emergency on campus you can receive an alert through your personal email and/or phones at your home, office, and cell. Registration is necessary in order to receive emergency alerts. Please go to <https://www.GetRave.com/login/Redwoods> and use the "Register" button on the top right portion of the registration page to create an account. During the registration process you can elect to add additional information, such as office phone, home phone, cell phone, and personal email. Please use your CR email address as your primary Registration Email. Your CR email address ends with "redwoods.edu." Please contact Public Safety at 707-476-4112 or security@redwoods.edu if you have any questions.

College of the Redwoods is committed to equal opportunity in employment, admission to the college, and in the conduct of all of its programs and activities.

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Prerequisites: BUS-1A, Financial Accounting

Format: The format for this class will be as follows:

A) Readings from the text, covered in the following order:

Chapter	Title
13	Accounting for Corporations
14	Long-Term Liabilities
15	Investments and International Operations
16	Reporting the Statement of Cash Flows
17	Analysis of Financial Statements
18	Managerial Accounting Concepts and Principles
19	Job Order Costing
20	Process Costing
21	Cost-Volume-Process Analysis
22	Master Budgets and Planning
23	Flexible Budgets and Standard Costs
24	Performance Measurement and Responsibility Accounting
25	Capital Budgeting and Managerial Decisions

B) Discussion of the chapter readings. Working of homework problems and reviewing of practice quizzes in class.

C) A quiz at the beginning of the class immediately following completion of each chapter.

Grading: 90% of your final grade will be based on 13 quizzes - one following each chapter; only the top-10 quiz scores will count. The final two-quizzes will be given during the final exam period. Missed quizzes will be scored as 0. There are no make-up quizzes. The final 10% of your grade will be based upon a term paper, addressing the student learning outcomes stated on page 1 of this syllabus. Written instructions on that paper will be distributed no later than mid-term with the paper being due upon conclusion of the class. **Note:** A letter grade of “C,” or higher, must be achieved to pass this class.

Grade Breakdown (no plusses or minuses are awarded):

90-100	= A
80- 89	= B
70- 79	= C
60- 69	= D
<60	= F

Quizzes: Each quiz will consist of 10 multiple choice questions. *SCANTRON*® forms, #2 (HB) lead pencils and *Pink Pearl*® erasers must be used and must be provided by you. I will provide calculators. You may not use your own calculators. Quizzes will be reviewed immediately following their conclusion.

Extra Credit: There is no extra credit! Your final grade will be determined entirely from the results of your quizzes and term paper. Please do not ask to do an extra credit project.

Communications: If possible, please communicate with me via email. I check my CR email at least once each weekday and will respond ASAP to any emails that you send. Use *ONLY* your CR email account when communicating with me.

Excessive Absence Policy: Redwoods Community College District has an excessive absence policy, which allows instructors to drop a student after the census date and anytime throughout the end of the 10th week of the semester. Instructors are able to define their own excessive absence criteria. For the purpose of this class, excessive absence is six(6) absences. Any student having six absences by the last drop date, Friday, March 31, will be dropped from the class. Students reaching six absences after that date will receive a final grade of “F.” There will be no exceptions. Make certain to sign the attendance sheet each day.

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Required for Success: Having taught accounting for many years, I strongly believe that you must do the following in order to succeed in this class:

- 1) Read each chapter thoroughly.
- 2) Highlight important points in the chapter.
- 3) Learn the key terms, printed in bold letters within each chapter.
- 4) Reread your highlighted notes and the glossary terms before coming to class.
- 5) Attend class on a regular basis and arrive on time.
- 6) Pay careful attention during lecture.
- 7) Take copious notes on subjects discussed in class.
- 8) Rewrite your notes at your earliest convenience, preferably on computer.
- 9) Complete all homework assignments to the best of your ability.
- 10) Correct your homework in class, as each problem is discussed. Bring the appropriate textbook chapter(s) to class, each day, in order to follow along with the homework assignments.
- 11) In preparation for quizzes:
 - a) study your highlighted textbook notes.
 - b) study your class notes.
 - c) review the homework assignments.
 - d) review the key terms.
 - e) review practice quizzes.
- 12) Try breaking your study of any subject into sessions of a maximum of two- to three-hours, as opposed to attempting marathon study sessions.
- 13) Identify other serious students in your class and create a study group.
- 14) Create 3"x5" "flash cards" with key points on them for review.
- 15) Visit the following website:
http://highered.mheducation.com/sites/0077862279/information_center_view0/index.html
Click on "student edition" in the lower left corner.

Classroom Decorum: I pledge to each of you to make every effort to make this class as inclusive as possible and to respect each of you as individual learners. I ask that you treat your fellow students and me similarly. In an effort to foster an academic atmosphere in our class, I ask you to abide by each of the following:

Tardies: At precisely 8:20am, I begin lecture. Please make every effort to arrive on time. Arriving late is disruptive. If you are frequently late, this matter will be brought to your attention. You are responsible for any material missed, due to tardiness. (**Note:** If I am ever late for class by more than 10 minutes, class is cancelled, unless a representative of the college tells you otherwise.)

In-and-Outs: In an effort to minimize distractions, please refrain from leaving and returning to the classroom. If you must leave during class, please do so quietly, so as to minimize disturbing your fellow students. A break of about 15 minutes will be given at about the midpoint of each class session.

Cell Phones, etc.: Turn off cell phones and any other electronic devices that may emit an audio signal. **DO NOT** answer cell phones in class. If you must take a cell phone call, have your phone set to "courtesy" (vibrate) mode, then leave the class quietly when the call is received. Do not listen to audio headphones during class. Recording of lectures is permitted.

Cross-Chatter: Limit cross-chatter. Although discussion is greatly encouraged, all discussions should be channeled through the instructor and should be on-topic.

Sleeping: Although I understand that, for many reasons, some of you may be sleep deprived, please do not use classroom time to catch up on your sleep. If you are unable to stay awake during class, do not attend class that day.

Gifts: Periodically, students present gifts to me. Although this is very kind and, I understand, a common practice in many cultures, in the culture of the American college classroom it may appear to create a conflict of interest on the part of the instructor. Therefore, I ask that all students refrain from offering any gifts to me.

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Guests: Please do not bring guests with you to class. This includes children, friends, your “ride home,” etc. Only students registered for the class are allowed to attend, with rare exception.

Class Schedule:

Week of:	Monday	Wednesday
16-Jan	Holiday	Syllabus
23-Jan	Ch13	Ch13
30-Jan	Ch13Qz/Ch14	Ch14
6-Feb	Ch14Qz/Ch15	Ch15
13-Feb	Instructor Personal Day	Ch15Qz/Ch16
20-Feb	Holiday	Ch16
27-Feb	Ch16Qz/Ch17	Ch17
6-Mar	Ch17Qz/Ch18	Ch18
13-Mar	Holiday	Holiday
20-Mar	Ch18Qz/Ch19	Ch19
27-Mar	Ch19Qz/Ch20	Ch20
3-Apr	Ch20Qz/Ch21	Ch21
10-Apr	Ch21Qz/Ch22	Ch22
17-Apr	Ch22Qz/Ch23	Ch23
24-Apr	Ch23Qz/Ch24	Ch24
1-May	Ch25	Ch25
8-May	Ch24&25Qzs	XXXXXXXXXX

Critical Dates:

- Monday, January 16: Martin Luther King Day holiday
- Wednesday, January 18: First day of class
- Friday, January 20: Last day to add a class
- Friday, January 27: Last day to drop without a “W” appearing on your record and to receive a refund
- Monday, February 13: Instructor’s personal day
- Monday, February 20: President’s Day holiday
- Thursday, March 2: Last day to petition to graduate or apply for a certificate
- Monday, March 13: Spring Break
- Wednesday, March 15: Spring Break
- Friday, March 31: Last day for student/instructor initiated withdrawal
- Monday, May 8: Final exam period, 8:30-10:30am, HU218

I have received a copy of this syllabus. It was explained to me by the instructor. I concur with it and agree to abide by it.

Printed name: _____ Date: _____

Signature: _____ Student ID: _____