



COURSE OUTLINE

Course No. BUS 240 Course Name Managerial Accounting

Credit Hours 3 Class Hours 3 Lab Hours 2

Date Fall 2007 Prepared by C. D. Gater

To be updated Fall 2008 Approved by
Dean/Associate Dean

PREREQUISITES

Accounting I (ACC 100)

COURSE DESCRIPTION

Managerial control and decision making through the use of accounting methods. Emphasizes cost control, accounting for overhead, capital budgeting and inventory control.

COURSE OUTCOMES

Upon completing Managerial Accounting, assuming the appropriate prerequisites, the student should be able to demonstrate competence in the performance of the following:

1. Recognize the value of accounting reports and information in the effective management of business.
2. Demonstrate comprehension of key features, advantages, and disadvantages of the various tools of managerial accounting processes.
3. Make intelligent decisions using internal and external accounting information.
4. Analyze the effects of these decisions on the performance of a company.
5. Demonstrate comprehension of the entire accounting cycle.

COURSE MATERIALS

Text: Warren, Reeve, Managerial Accounting, 9E, Thompson Southwestern Publishing, 2007

SAFETY PRACTICES

To promote and insure the safety of all in this course and others, the students of this course agree to act in a safe and orderly manner at all times during this course, and agree to follow any and all policies as announced in class, or as posted in JL 353.

TOPICAL OUTLINE

1. Fundamentals of Management Accounting
 - A. Management accounting and management cycle
 - B. Standards of ethical conduct
2. Cost concepts and allocation
 - A. Job order costing
 - B. Process costing
3. Information analysis for planning
 - A. Cost behavior
 - B. Variable Costing
 - C. The budgeting process
4. Performance evaluation
 - A. Variances from standard costs
 - B. Decentralized Operations
5. Analysis for management decision making
 - A. Pricing decisions
 - B. Capital investment analysis
 - C. Just-In-Time Environments
 - D. Financial performance evaluation

USE OF CELL PHONES OR OTHER ELECTRONIC DEVICES

The use of cell phones during classes and labs is a disrespectful distraction to your instructor and other classmates. Please turn your cell phone and other electronic devices off while you are in class/lab. In emergency situations, please discuss limited use of a cell phone with your instructor prior to the class during which you would like to use your cell phone.

STUDENT INSURANCE/COVERAGE

Hocking College insurance does not cover a student in case of an accident or illness. Students are responsible for providing their own health and accident insurance. The Hocking College Health Center provides information on a student health insurance plan. Please see the Health Center (JL 241) for information on costs, coverage, and how to enroll in the plan.

DISABILITIES NOTICE

If you have been diagnosed with a disability that impacts your academic success, please immediately contact the Access Center, Office of Disabilities Services in JL 249 regarding accommodations.

HOCKING COLLEGE
EVALUATION OF THE LEARNER

Course No. BUS 240 Course Name Managerial Accounting

Instructor C. D. Gater

Prepared by C. D. Gater

Approved by _____
Dean/Associate Dean

My objective is to systematically help you build knowledge of the financial world, specifically, the accounting field. I will accomplish this by helping you understand your future role in the business world, and guiding you through the learning process. It is my goal to assess your learning and give you timely and appropriate feedback in order that you may be confident in your understanding of the presented material. I believe the learning process to be a joint venture between the learner and the instructor. Together we can build a foundation from which you can become an adaptable, successful member of the business community..

1. EXAMINATIONS AND QUIZZES:

There will be four exams (100pts. each) covering the subjects listed in the topical outline on page 2. Tests should be taken with attention given to the “suggested test dates” in order that the student will finish the course in a timely manner.

1. 2. PROJECTS/HOMEWORK AND SUCCESS SKILLS AND/OR SERVICE
LEARNING AND CIVIC RESPONSIBILITY ASSIGNMENTS:

Homework will be assigned for each chapter covered. These assignments must be submitted on the date the student takes the exam covering the same material. All homework should be submitted in either Microsoft Excel or Microsoft Word. Homework should be labeled with course number, student’s last name, and chapter number. Homework that is both complete and timely will be worth 25 points (for each section corresponding to 1 exam) equating to 100 points total for the course. **Please see the homework Guide for further details.** Most assignments are an excellent source of study guide material to prepare for tests, thereby being an important part of this course and will incorporate the following success skills:

- A. Demonstrates Math Skills
- B. Demonstrates Learning and Critical Thinking Skills
- C. Maintains Professional Skills and Attitudes
- D. Maintains a Code of Ethics

HOCKING COLLEGE
EVALUATION OF THE LEARNER....cont'd.

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3. ATTENDANCE

Attendance is both important to learner success and a required part of this course. Online courses do not lend themselves to face-to-face attendance but student activity can be measured none-the-less to determine approximate times spent on course activities. Accounting and Business courses are comprehensive in nature, making regular attendance a vital part of the successful completion of this course. Part of your college experience is to prepare you for the job market, which absolutely requires regular attendance and promptness for both job security and promotion. Attendance will be taken and reported to your permanent transcripts using discussion board participation and homework. Attendance will be reported at the midterm point (during week 6) and again at the end of the course. If students complete all assignments for weeks 1-5 by the midterm point, full attendance credit will be given, if not, partial attendance credit will be given based on the number and type, and date of assignments completed (as explained above).

4. CLASS PARTICIPATION:

Students will be expected to participate using the discussion board for the course. Each section will have a new question and will be posted by the instructor (no question week 11). Each student must log in and answer the question before they complete the exam. Each answer should be sufficient in length to answer the question completely. Each posting will be worth 5 points (of the possible 25 for homework) and responses will be used to help determine attendance for that section.

5. EXTRA PROJECTS:

This course has no extra projects scheduled.

6. GRADING SCALE:

A	93 - 100 %	C	73 - 77
A-	90 - 92	C-	70 - 72
B+	88 - 89	D+	68 - 69
B	83 - 87	D	63 - 67
B-	80 - 82	D-	60 - 62
C+	78 - 79	F	0 - 59

HOCKING COLLEGE
EVALUATION OF THE LEARNER....cont'd.

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7. POLICY REGARDING HONESTY:

Honesty and integrity are major elements in professional behavior and are expected of each student. This is part of the Success Skill "Maintains a Code of Ethics." All work is assumed to be your own unless special permission is granted from the instructor or sources are appropriately cited. It is expected that you will be honest in all endeavors related to the completion of this course, just as you must be in all activities at work.

The definition of academic misconduct that is provided in the Hocking College Student Guide applies to this course and all other courses that you are taking at the College. It is a Code I Offense:

A. Academic Misconduct refers to dishonesty in examination (cheating); presenting the ideas or writing of someone else's own (plagiarism); knowingly furnishing false information to the college by forgery, alteration, or misuse of college documents, records or identification. Academic dishonesty includes but is not limited to:

1. Permitting another student to plagiarize or cheat from your work,
2. Submitting an academic exercise, written work, project, or computer program that has been prepared totally or in part by another,
3. Improperly acquiring knowledge of the contents of an exam,
4. Using unauthorized material during an exam, to include notes, information, calculators, or other electronic devices or programs during exams or for assignments from which they have been expressly or implicitly prohibited,

5. Submitting the same paper in two different courses without knowledge and consent of all faculty members involved.
6. Obtaining academic material through stealing or other unauthorized means,
7. Falsification of research findings and methodology.

Academic Misconduct is unacceptable behavior in all Hocking College courses. A student observed or found to be engaged in academic misconduct on a test or assignment in this course will receive a zero on the test in question, and a zero for the assignment or homework for the first offense. A written report of the incident, signed by the instructor and the student, will be submitted to the Campus Judiciaries Office. Should a second incident of cheating occur in any course, the student will receive an "F" for the course.

Further information pertaining to Academic Misconduct can be found by contacting the Office of Campus Judiciaries, Oakley 210, or by referring to the Student Code of Conduct found on the Hocking College website (www.hocking.edu).

8. FINAL GRADE CALCULATION:

The four test scores (worth 100 points each) are added with the possible homework scores (up to 25 points each section) which includes discussion board points (up to 5 points each section) and the total is divided by 500 to determine an average percentage. The final score is then applied to the grading scale on page four to assign a letter grade.

9. ACADEMIC GRADE APPEAL PROCESS:

Academic grade appeals consist of complaints from students concerning final grades given. The Appeals Process is available only for final grades not for an individually graded assignment. When a student believes that his or her academic performance has been unfairly or improperly graded, the first recourse will be communication with the faculty member in an attempt to resolve the complaint. Grade appeals will be considered only if grading was based on something other than performance, if different standards were used for different students, or if the grading was a departure from the instructor's previously stated final grade calculations. If the informal attempt at resolving the complaint between student and faculty is unsuccessful, a formal appeal will begin. A student appeal of a final grade must be formally initiated within one term of the grade being posted. Students should understand that the burden of proof will be theirs to demonstrate. The steps for the grade appeal process are available in each academic unit office and online in the current Student Code of Conduct found under the current student link on the Hocking College website.

10. STUDENT GRIEVANCE DUE PROCESS PROCEDURES:

Due process procedures for the College are located in the current Student Code of Conduct listed as Hocking College Student Grievance Procedures available online under the current student link on the Hocking College website.

11. DISABILITIES NOTICE:

If you have been diagnosed with a disability that impacts your academic success, please immediately contact the Access Center, Office of Disabilities Services in JL 249 regarding accommodations.