Governors State University
College of Business and Public Administration
Division of Accounting, Finance and MIS

COURSE SYLLABUS

Course Title: Managerial Accounting
Course Number: Accounting 302 SA
Credit Hours: Three
Trimester Offered: Winter 2003
Instructor: Marlene Murphy, University Lecturer
Office Room C3395
Office Number: (708) 534-4962
Office Hours: Saturday 1:00-2:30 p.m. Formal Chats Sessions-Web CT Chat Room
Mondays 7:00-8:00 p.m. Informal Chat Session - Web CT Chat Room
Secretary: Cynthia Matthias (708) 534-4939
Email: m-murphy@govst.edu and via Web CT
Prerequisite: Accounting 301
Textbook: Garrison, Ray H. & Noreen, Eric W., Managerial Accounting Tenth Edition

Meeting Dates: January 11, 2003 9:00 a.m.-11:00 p.m., Room B2201-Orientation
Examination Dates: February 8th Examination I, March 1st Examination II, March 29th Examination III, and April 19th A Presentation. All Examinations will be proctored using an on line format.

If you are a distance student, you must contact The Extended Learning Division of arrange to take your exam at a proctored sight. If you are a local student, you must take your examinations on the GSU campus.

All Students are encouraged to join the Saturday chat discussions, when scheduled on the Web CT calendar. We will only chat on Saturdays when an examination is not scheduled.

Catalog Description:
Focuses on the analysis of managerial accounting information needed for planning and control. Investigates the manner in which accounting can provide this information. Emphasizes accounting as a management information tool.

Rationale:
Managerial Accounting is a required course in undergraduate majors offered CBPA.

Restrictions: None

Intended Audience: Distance learners and other nontraditional students. CBPA plans to offer all courses in the undergraduate business core and all courses necessary to obtain the BA in Business and Technology on line.

Expected Student Outcomes:
Upon completion of this course, students will be able to:

- Explain the purpose of managerial accounting.
- Apply the principles of financial accounting to managerial functions.
- Describe the kinds of information needed by managers and where information can be obtained.
- Form conclusions about operating activities and communicate those conclusions to others.
- Analyze information for planning, controlling, and decision-making responsibilities of managerial accountants to managerial functions of various organizations.
- Identify various costing systems and types of organizations that would use these systems.
- Compare and contrast different costing methods.
- Prepare financial source documents and financial statements for merchandising and a manufacturing concern.

Instructional Modality/ Activities:
Managerial Accounting is a Web-Based course. All instructions (chapter material and assignments) for this class will be provided on line through Web CT. It is, therefore, each student’s responsibility to read all on line lectures, read textbook material, and to submit assignments via the Web CT email.

All students taking this course will be provided the following:

- The students will have an opportunity to participate in on line discussions with the instructor and other students, via the Web CT chat rooms and bulletin boards. All students are encouraged to join the on line chat sessions. A topic for discussion will be announced using the Web CT calendar, on a weekly basis.
• On line examinations and quizzes will be developed using an on line program or tool that allows students to take quizzes and examinations through the Web CT program. The quizzes and examinations will be graded and submitted back to the students, using the same method.

• The Web CT email program will be used for students to communicate with the instructor and other students.

• Students will have access to the on line lectures material, a student glossary, references, films, and power point presentations.

**Assignments/Examinations/Quizzes:**

All assignments will be submitted by the student through the Web CT e-mail program or by the use of another Web CT tool. These assignments will be graded by the instructor and returned to the students, using the same method. All assignments will be listed on an “assignment sheet” that will be made available through the Web CT program. The assignments will be due with each examination.

There will be one quiz, three examinations, and a presentation given as a final examination. The quiz will be given on line and returned via the Web CT email. The three examinations will be proctored on campus and at other sites for distance students (those who reside over the fifty mile radius). We will discuss the delivery of the presentation during the midterm week of classes.

**Evaluation/Grade Distribution:**

• All problems given as assignments will be worth a maximum of ten points, each. Assignments are worth 20% of the grade.

• The three examinations and the presentation will be worth one hundred points each.

• The quiz will be worth one hundred points. Exams are worth 60% of the grade.

The following scale will be used to determine a student’s letter grade, using the points that will be issued. :

A 90-100%
B 80-89%
C 70-79%
D 60-69%
F Below 60%

**Course Content**

**Week One-**

Chapter 1 - Managerial Accounting and the Business Environment