

GOVERNORS STATE UNIVERSITY  
College of Business and Public Administration

COURSE TITLE: MANAGERIAL ACCOUNTING  
COURSE NO.: ACCT 302  
CLASS HOURS: 11:00 - 12:15 MW  
CREDIT HOURS: THREE  
INSTRUCTOR: EUGENE BLUE  
PREREQUISITE: ACCT 301  
OFFICE HOURS: 12:30-2:00 MW; 6:30-7:30 W; 6:30-7:30 R; and by appointment  
PHONE NO.: (708) 534-4956 Office hours only  
SESSION: FALL 1996  
TARGET GROUP: UNDERGRADUATE BUSINESS MAJORS

Catalog Description:

This course examines the fundamentals of managerial accounting. Management accounting is the process of identifying, measuring, accumulating, analyzing, preparing, interpreting, and communicating information that helps managers to fulfill organizational objectives.

Major Objective of the Course:

Upon successful completion of the course in Managerial Accounting, the student will have used fundamental accounting theory and procedures to solve a variety of accounting and managerial problems, exercises, and multiple choice questions at a minimum level of 60%.

Required Textbook: Managerial Accounting, Garrison and Noreen, 8th Edition, Irwin 1996

Required Materials: Paper, pencils, erasers, calculator

GSU ARCHIVES  
ACCT 302  
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METHOD OF INSTRUCTION

This class is conducted using a combination of lecture, discussion and problem-solving techniques. Students are expected to solve problems using computational and written skills.

Text problems are discussed in class to the extent time allows. Class instruction is meant to complement and clarify the written text and neither should be considered a substitute for the other. All students are expected to participate in class discussions and activities. It is expected that the student will attend all classes.

It is the intention of the institution to support full participation of all students, regardless of physical ability level. Therefore, if any student needs consideration of his/her physical abilities in order to complete the course, please notify the instructor as soon as possible.

STUDENT RESPONSIBILITY

Problems provide the student with the opportunity to use critical thinking to solve management and accounting problems. All accounting courses require a large amount of work. This course is no exception. Be prepared to spend many hours mastering the material. There is no substitute for solving problems in accounting.

The assigned chapters are to be read BEFORE attending class so that the student can intelligently participate in the class discussion.

Each chapter in the text starts with a list of learning objectives. These learning objectives are identified again where covered in the chapter. You should pay close attention to these learning objectives. You will be expected to master these objectives and they will be the basis for questions in exams and quizzes.

A schedule of class meetings and material to be covered on that date is provided. The scheduled dates of quizzes and exams are also listed. Homework assignments are included in the schedule. The homework assignments are a minimum amount of work needed to familiarize the student with the material. The student should complete as many other problems as needed in order to master the learning objectives. Students are required to complete the problems listed on the assignment schedule. Do all assignments in pencil.

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**EVALUATION**

Periodic examinations will be given in order to measure the student's progress in the course. In order to receive credit for any work done,, the student must show his/her computations and clearly label his/her answers. All examinations are to be done in pencil. Be neat and organized. Points may be lost for not showing your calculations, not clearly labeling your work, and not presenting the work in an orderly and logical manner.

This course will involve three (3) examinations, six (5) quizzes as well as class participation. Each examination will be worth 100 points. Each quiz will be worth 10 points.

No makeup exams or quizzes will be given. No exams can be taken late or early. Be on time for all exams and quizzes as additional time cannot be added to the test period. Students may use calculators for the exams and quizzes. Sharing of calculators during exams and quizzes will not be permitted. Make sure you have a working calculator for all exams and quizzes.

Quizzes will consist of five (5) multiple choice questions. These questions will cover both conceptual and computational problems. Exams will consist of multiple choice questions and short computational problems.

**GRADING**

Your final grade for the course will be based upon your total scores form examinations and quizzes as follows:

QUIZZES	50
EXAM I	100
EXAM II	100
EXAM III	<u>100</u>
TOTAL	350

**Grade Distribution:**

A	350 - 315 points	(100% - 90%)
B	314 - 280 points	( 89% - 80%)
C	279 - 245 points	( 79% - 70%)
D	244 - 210 points	( 69% - 60%)

The instructor reserves the right to change or adjust any part of this syllabus as circumstances necessitate. All changes will be announced in class.

COURSE TIMETABLE		
DAY/DATE	CHAPTER	HOMEWORK
W 9/4	1	
M 9/9	1	E1,E2
W 9/11	2	
M 9/16	2	E1,E3,P13,P17
W 9/18	3	<b>QUIZ 1</b>
M 9/23	3	E1,P17,P23
W 9/25	4	<b>QUIZ 2</b>
M 9/30	4	E5,E6,E7,P19,P20
W 10/2	<b>EXAM 1</b>	
M 10/7	5	
W 10/9	5	E3,P10,P11,P12
M 10/14	6	<b>QUIZ 3</b>
W 10/16	6	E1,P11,C23
M 10/21	7	
W 10/23	7	E1,P15,P18
M 10/28	8	<b>QUIZ 4</b>
W 10/30	8	E1,E2,P10
M 11/4	<b>EXAM 2</b>	
W 11/6	13	
M 11/11	13	E2,E7,P13,P17
W 11/13	14	
M 11/18	14	E5,E6,P18,P23
W 11/20	15	
M 11/25	15	E1,P10,P14,P18
W 11/27	10	<b>QUIZ 5</b>

COURSE TIMETABLE (CONT.)		
DAY/DATE	CHAPTER	HOMEWORK
M 12/2	10	E3,P11,P18,P24
W 12/4	11	
M 12/9	11	P10,P14,P19
W 12/11	<b>EXAM 3</b>	