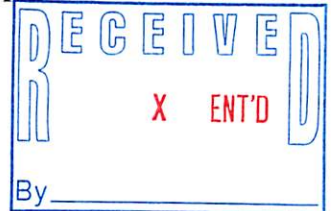


GOVERNORS STATE UNIVERSITY
College of Business and Public Administration

COURSE TITLE: MANAGERIAL ACCOUNTING
COURSE NO.: ACCT 302B
CLASS HOURS: 7:30-10:20 P.M., Monday
INSTRUCTOR: ANTHONY L. FONTANA, MBA, AND CPA
PREREQUISITE: ACCT 301
PHONE NO.: 708-534-4937; Leave Message with Virginia Thurston
OFFICE NO: 708-534-4966
E-MAIL: a-fontana@govst.edu
CREDIT HOURS: THREE
SESSION FALL 2001
TARGET GROUP: UNDERGRADUATE BUSINESS MAJORS
REQUIRED TEXTBOOK: *MANAGERIAL ACCOUNTING*, Garrison and Noreen,
9th edition, Irwin/McGraw Hill
OFFICE HOURS: Monday-Wednesday: 8:30-9:30 A.M. 12:15-1:45p
6:30-7:30 P.M.
REQUIRED MATERIALS: Paper, pencils, erasers, calculator
SUGGESTED: Study Guide for Textbook



CATALOG DESCRIPTION:

This course examines the fundamentals of managerial accounting. Management accounting is the process 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 management accounting ideas and procedures to solve a variety of managerial accounting problems, exercises, and multiple choice questions at a minimum level of 60%

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.

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 exams are also listed. Quizzes will be spontaneous at the discretion of the instructor. 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 selective problems assigned before class. Do all assignments in pencil.

Evaluation: **READ CAREFULLY.** Periodic examinations will begin 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 four (4) examinations. Each examination is worth 100 points. No makeup exams will be given. No exams can be taken late or early. Be on time for all exams, as additional time cannot be added to the test period. Students may use calculators for the exams. Sharing of calculators during exams will not be permitted. Make sure you have a working calculator for all exams.

Exams will consist of multiple choice questions, computational problems and written problems.

GRADING: Your final grade for the course will be based upon your total scores from the four examinations below, class participation, homework, and quizzes.

Exam I	100 points
Exam II	100 points
Exam III	100 points
Exam IV	100 points
Class participation,	<u>50 points</u>
Quizzes & homework	
Total	450 points

GRADE DISTRIBUTION

A	450-405	90%
B	404-360	80%
C	359-315	70%
D	314-270	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.

SYLLABUS STATEMENT FOR PERSONS WITH DISABILITIES

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.

MANAGERIAL ACCOUNTING
ACCT 302 B
Schedule of class meetings and assignments

<u>CLASS SESSIONS</u>	<u>CHAPTERS</u>	<u>ASSIGNMENT</u>
1	CH 1: Business Environment	Lecture/Discussion
2	CH 2: Cost Terms	Lecture/Discussion Q1-7, 11; E 2,4,5; P13
3	CH 3: Job Order Costing	Lecture/Discussion 1,2,7,8,9,16; E3,4,11; P16
4	EXAMINATION I	Chapter 1-3
5	CH 4: Process Costing	Lecture/Discussion Q1,2,6,7,10; E 3,8; P14,23
6	CH: 5 Cost Behavior	Lecture/Discussion 1-3,6,7,9,10,12,14, 16; E3,6,10; P20
7	CH 6: C-V-P Relationships	Lecture/Discussion Q1,2,4,6,7,10,12; E 2,3,5; P10,15,16
8	EXAMINATION II	Chapter 4-6
9	CH 7: Variable Costing	Lecture/Discussion Q 1-8,10,12;E3,4,7; P 11,14
10	CH 8: Activity Based Costing	Lecture/Discussion Q1,3,6,7,9,10,12; E 4, 5,10 P12,18
11	CH 9: Profit Planning	Lecture/Discussion Q1-5,11; E2,4,8; P 9,10,12
12	EXAMINATION III	Chapter 7-9
13	CH 10: Standard Costs CH 10	Lecture/Discussion Q1-9,13,16;E6,9; P10,12
14	CH 11: Flexible Budgets	Lecture/Discussion Q1,2,3,5,6,7,8,12,14, 15; E4,5,9;P14,15
15	EXAMINATION IV	Chapter 10-11