

GOVERNORS STATE UNIVERSITY
College of Business and Public Administration

Course Title: MANAGERIAL ACCOUNTING

Course No.: ACCT 302 B

Instructor: Edna M. Fry, MBA, CPA

Prerequisite: ACCT 301

Office Hours: MON/WED: 10:00-11:00 a.m.
TUES: 6:30- 7:30 p.m.
THURS: 3:30- 4:30 p.m.

Phone No.: 708/534-4949

Credit Hours: Three

Session: Winter 1996

Target Group: Undergraduate Business Students

Required Textbook: Introduction to Management Accounting, Horngren/Sundem, 10th Edition, Prentice-Hall

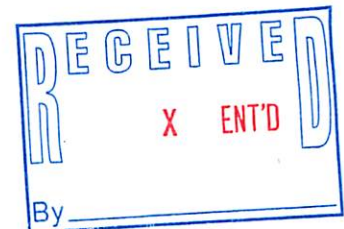
Required Materials: Paper, pencils, erasers, calculator

Course 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, the student will have used fundamental management accounting theory and procedures to solve a variety of accounting problems, exercises, and multiple choice questions at a minimum level of 60%.



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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 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.

A schedule of class meetings and material to be covered on that date is provided. The scheduled dates of 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.

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, five (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 from 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.

TENTATIVE COURSE TIMETABLE			
WEEK	CHAPTER	TITLE	PROBLEMS
1	1	Perspective	A1,A2
2	2	Cost Behavior & CVP	A1,A2
3	3	Cost Behavior	Quiz 1; A1,A2,A3
4	4	Cost Systems	A1,A2,40
5	EXAM I		
6	14	Product Costing	A1,A2,A3
7	5	Decision Making I	Quiz 2;A1,A2,38
8	6	Decision Making II	A1,A2,40
9	11	Capital Budgeting I	Quiz 3;B1,B2,44
10	EXAM II		
11	12	Capital Budgeting II	A1,A2,B4
12	8	Flexible Budgets	Quiz 4;A1,A2,31
13	16	Overhead Application	A1,A2,32
14	18,19	Understanding Corporate Annual Reports	Quiz 5;A1,A2
15	EXAM III		

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