

GSU ARCHIVES
Acct 302 B
Fall 2002

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

Course Title: Managerial Accounting
Course Number: Accounting 302 B
Credit Hours: Three
Trimester Offered: Fall 2002
Instructor: Marlene Murphy, University Lecturer
Office/Hours: 11:00 a.m. -12:00 p.m. Mondays and Wednesdays
5:00- 7:30 p.m. Wednesdays
Office Number: (708) 534-4962
Email: Via Web CT
Secretary: Prerequisite: Accounting 301
Textbook: Garrison, Ray H. & Noreen, Eric W., Managerial Accounting Tenth Edition
Irwin/McGraw- Hill, Publishers. ISBN # 0-07239785-3

Meeting Dates: Wednesdays 7:30-10:20 P.M. Room B2200

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 for undergraduate majors through the College of Business of Business and Public Administration.

Restrictions: None

Intended Audience: CBPA plans to offer all courses in the undergraduate business core and all courses necessary to obtain the BA in Business and Technology.

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.

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Instructional Modality/ Activities:

It is each student's responsibility to attend the classroom lectures, read textbook material, and to submit assignments.

All students taking this course will be provided the following:

- **The students will have an opportunity to participate in class discussions with the instructor and other students.**
- **Examinations and quizzes**
- **Students will have access to the on line lecture material, a student glossary, references, films, and power point presentations.**

Assignments/Examinations/Quizzes:

There will be one quiz, three examinations, and a presentation given as a final examination.

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 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 I-August 26th

Chapter One- Managerial Accounting and the Business Environment

Week II-September 2nd

Chapter Two- Cost Term, Concepts, and Classifications

Week III- September 9th Quiz

Week IV-September 16th

Chapter Three- Systems Design: Job Order Costing

Week V-September 23rd

Chapter Four- Systems Design: Process Costing

Examination I- Chapters I-IV

Week VI-September 30th

Chapter Five- Cost Behavior: Analysis and Use

Week VII- October 7th

Chapter VI- Cost-Volume-Profit Relationships

Week VIII- October 14th Examination II- Chapters V and VI

Week IX-October 21st

Chapter Seven- Variable Costing- A Tool for Management

Week X-October 28th

Chapter Eight- Activity Based Costing: A Tool to Aid Decision Making

Week XI-November 4th

Chapter Nine- Profit Planning

Week XII- November 11th Examination III- Chapters VII-IX

Week XIII- November 18th

Chapter Ten- Standard Costs and the Operating Performance

Week XIV-November 25th

Chapter Eleven- Flexible Budgets and Overhead Analysis

Week XV- December 2nd Final Project Chapters X and XI

Syllabus statement for persons with disabilities:

Students who have a disability or special needs and require accommodation in order to have equal access to the classroom must register with the designated staff member in the Division of Student Development. Please go to Room B1201 or call (708) 534-4090 and ask for the Coordinator of Disability Services. Students will be required to provide documentation of any disability when an accommodation is requested.