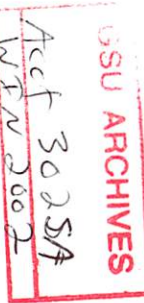


Governors State University
College of Business and Public Administration
Division of Accounting, Finance and MIS



Course Title: Managerial Accounting
Course Number: Accounting 302 SA
Trimester Offered: Winter 2002
Instructor: Marlene Murphy, University Lecturer
Office/Hours: On Line- Web CT Chat Room Saturdays 1:00 p.m. -2:30 p.m.
On Campus Wednesdays 2:00-4:00 p.m.
Office Number: (708) 534-4962
Email: Via; Web CT
Secretary: Virginia Thurston
Prerequisite: Accounting 301
Textbook: Garrison, Ray H. & Noreen, Eric W., Managerial Accounting Ninth Edition
Irwin/McGraw- Hill, Publishers. ISBN # 0-07239785-3

Meeting Dates: January 12, 2002 9:00 a.m.-10:00 p.m., Room TBA

All Students are required to join the chat discussions, when scheduled on the Web CT calendar.

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.

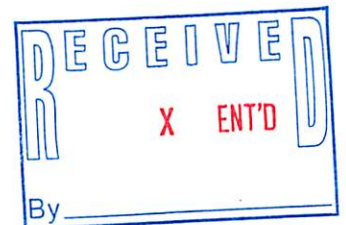
Restrictions: None

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 “Respondus”. “Respondus” is a program and a 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.

There will be one quiz and three examinations, and a presentation given as a final examination. The quiz will be given on line through the use of the “Respondus” tool. The three examinations will be proctored on campus and at other sites for distance students (those who reside over the fifty mile radius). The final presentation will be done on campus.

Evaluation/Grade Distribution:

- All problems given as assignments will be worth a maximum of ten points, each. Therefore, a student may earn additional points by submitting the required assignments. The assignments are worth ten percent of the student's grade.
- The three examinations will be worth a maximum of one hundred points, each. Therefore, a student may earn a maximum of one hundred points on each examination, depending on their scores on the examinations.
- The quiz will be worth a maximum of one fifty points. The quiz, however, does not cover as many chapters as an examination. .
- The points for the assignments, the examinations, and the quiz will be added together divided by five units (one unit for the assignments, three units for the examinations, and one unit for the quiz). This formula will determine the student's total points that will be issued.

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

Chapter One- Managerial Accounting and the Business Environment

Week II

Chapter Two- Cost Term, Concepts, and Classifications

Week III- Quiz

Week IV

Chapter Three- Systems Design: Job Order Costing

Week V

Chapter Four- Systems Design: Process Costing

Examination I- Chapters I-IV

Week VI

Chapter Five- Cost Behavior: Analysis and Use

Week VII

Chapter VI- Cost-Volume-Profit Relationships

Wee VIII- Examination II- Chapters V and VII

Week IX

Chapter Seven- Variable Costing- A Tool for Management

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

Week XI
Chapter Nine- Profit Planning

Week XII- Examination III- Chapters VII-IX

Week XIII
Chapter Ten- Standard Costs and the Operating Performance

Week XIV
Chapter Eleven- Flexible Budgets and Overhead Analysis

Week XV- 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.