

# Ohlone College

## BA101B Managerial Accounting

### Spring Semester 2012

#### Online

**Instructor: Vern Piumarta**

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**Accounting Lab: Room 6106**



### **Course Objectives**

The primary objective of this course is to provide a study of the objectives, preparation and uses of managerial accounting information primarily from a **user** perspective. The emphasis of Managerial Accounting is on uses of accounting data within an organization by its managers. Managers need information to carry out three essential functions in an organization: (1) planning operations, (2) controlling activities, and (3) making decisions. The purpose of this course is to show what kind of information is needed, where this information can be obtained, and how this information can be used by managers as they carry out their planning, controlling, and decision making responsibilities."

## Student Learning Outcomes

The student will:

Identify and illustrate the primary activities and informational needs of managers and explain the role of the managerial accountant as a member of the management team; compare and contrast financial and managerial accounting

1.

Define and illustrate various cost terms and concepts and evaluate their relevancy for different decision-making purposes

2.

Distinguish between product and period costs; prepare and evaluate a Schedule of Cost of Goods Manufactured, Schedule of Cost of Goods Sold, and Income Statement

3.

Prepare traditional and contribution-margin income statements; define related terms; explain cost-volume-profit analysis, degree of operating leverage and safety margin and employ each as an analytical tool

4.

Describe the traditional types of product costing systems (including job-order and process), illustrate the flow of costs in each, and prepare related accounting records and reports

5.

Discuss the impact of technology on the manufacturing environment and its implications for product costs and the development of activity-based costing and management; prepare activity-based cost reports

6.

7. Explain the purposes of budgeting; prepare a master budget and its component schedules and relate the budget to planning and control

Explain the development and use of standard costs, prepare and interpret variance analysis reports and relate them to responsibility accounting and control

8.

Explain the nature and the need for segment reporting and the relationship with cost, revenue, profit, and investment centers; prepare and analyze related segment reports

9.

Compare and contrast absorption costing and variable costing, prepare income statements using both methods, and reconcile the resulting net incomes

10.

Define relevant costs and benefits, giving proper treatment to sunk costs, opportunity costs, and unit costs; prepare analyses of special decisions - accept or reject a special order; outsource a product or service; add or drop a service or product; and sell or process further a product; and

11.

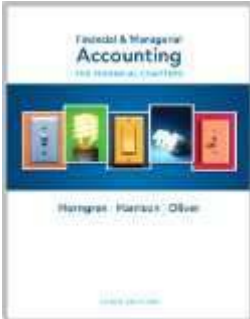
Explain the nature of capital expenditure

## Online Classroom

You are expected to log onto the online course materials on a regular basis (several times each week). The primary online tool is the MyAccountingLab program. You will use this web based program to complete (a) weekly homework assignments (b) weekly online quizzes, three online exams and for doing practice problems (c) communicating with your instructor and with other students in the class. We will not be using WebCT in this course. MyAccountingLab includes

many instructional materials, including powerpoint slides (with audio), video explanations of the course material, step-by-step explanations of how to complete homework problems and a number of other student resources.

## Required Materials



\* Textbook: Financial and Managerial Accounting, Horngren, Harrison & Oliver, Prentice Hall, 3rd Edition

\* MyAccountingLab

To register for MyAccountingLab you will go through the following steps:

1. From the [MyLab / Mastering home page](http://pearsonmylabandmastering.com), (<http://pearsonmylabandmastering.com>)
2. click **Student** under **Register**.
3. Enter the **following course ID: piumarta9263 I**
4. Sign in or create an account
  - First, check the information on the right side of the page to ensure you are registering for the correct course. If not, click **Enter a different course ID**.
  - Next, you will Sign In or Create an account.
    - You already have a Pearson account if you have used one of our online products before. ([See a list of programs](#)). Enter your username and password and click **Sign In**.
    - If you think you have a Pearson account, but can't remember your sign in information, click **Forgot your username and password**. An email will be sent, so we suggest checking your account information before you begin your course registration.
    - If you don't have an account, click **Create**. You will create a username and password and add your contact information. Read and accept the license agreement; you can also choose to help improve Pearson products and learn about new offers.

Click **Create an Account**. *You now have a Pearson account!* The username and password you just created can be used for all your Pearson online programs.

5. Pay for access to your instructor's online course.
  - If you already bought your access code, either bundled with your textbook or as an access code kit sold individually, click **Access Code**. Enter your access code, one word in each box, and click **Finish**.
  - To **use a credit card or PayPal**, instead of an access code, click the button for the access you want.

Next, enter billing and payment information, then review and submit your order.

Once you have registered for the course, you can sign in anytime:

1. From the [MyLab / Mastering home page](#), click **Sign in**.

2. Enter your Pearson account username and password, and click **Sign in**.
3. Your course is listed in the **MyLab / Mastering New Design** section of the page. Clicking the course title will take you to the course content.

From the course home page, you will use the course menu to navigate

It is important that you have the textbook and MyAccountingLab when the course begins on January 23rd. The first homework assignment is due on Monday, January 30th. **Late homework is not accepted. NO EXCEPTIONS**

## **Assessment of Student Achievement**

<b><u>Assignment/Activity</u></b>	<b><u>Points Possible</u></b>
Exercises/Problems (11 x 20 points each)	220
Quizzes (11 x 20 points each)	220
Exams (3 x 250 points each)	750
Online Discussion	50
Total	<u>1240</u>

<b>The following scale will be used to assign letter grades</b>		
<b><u>Grade</u></b>	<b><u>Percentage</u></b>	<b><u>Points</u></b>
A	90% - 100%	1116 - 1240
B	80% - 89%	992 - 1115
C	70% - 79%	868 - 991
D	60% - 69%	744 - 867
F	Below 60%	Less than 744

## **Dropping Classes or Withdrawing**

It is the responsibility of the student to withdraw from a class which he or she no longer plans to attend. Failure to do so can result in a failing grade being issued by the instructor.

## **Academic Dishonesty and its Consequences**

As a student at Ohlone College, you are expected to pursue your course work with integrity and honesty. Academic dishonesty occurs when a student attempts to show possession of a level of knowledge or skill which he or she does not possess. The two most common kinds of academic dishonesty are "Cheating" and "Plagiarism." Cheating is the act of obtaining or attempting to obtain credit for academic work through the use of dishonest, deceptive or fraudulent means. Plagiarism is representing the work of someone else as your own and submitting it to fulfill academic requirements.

Students are responsible for knowing what constitutes academic dishonesty and of consulting with instructors about questions or concerns.

## Important Dates

- \* Wednesday, February 1      Last day to add semester-length class WITHOUT instructor's signature
- \* Tuesday, January 31      Last day to drop and be eligible for a refund
- \* Sunday, February 5      Last day to drop semester-length class without a W grade
- \* Friday, April 20      Last day to drop from semester-length classes with a W grade

<b>Course Schedule</b>			
<u>Date</u>	<u>Day</u>	<u>Assignment</u>	<u>Homework Problems</u>
Jan 23	Mon	Read Chapter 14	
24	Tue		
25	Wed		
26	Thur		
27	Fri		
30	Mon	Chapter 14 Homework Assignment Due	E14-11, 12, 13, 14, 16, 20, 21, 22, 23 P 14-24A, 27A
31	Tue	Read Chapter 15	
Feb 1	Wed	Chapter 14 Quiz	
2	Thur		
3	Fri		
6	Mon	Chapter 15 Homework Assignment Due	S15-11 E15-13, 14, 16 17 P15-22A, 23A, 25A
7	Tue	Read Chapter 16	
8	Wed	Chapter 15 Quiz	
9	Thur		
10	Fri		
13	Mon	Chapter 16 Homework Assignment Due	E16-14, 15, 16, 17,21 P16-22A, 24A, 26A, 27A
14	Tue	Read Chapter 17	
15	Wed	Chapter 16 Quiz	
16	Thur		
17	Fri	HOLIDAY	
20	Mon	HOLIDAY	
21	Tue		
22	Wed		
23	Thur		
24	Fri		
27	Mon	Chapter 17 Homework Assignment Due	E17-14, 17,19, 22

			P17-24A, 25A, 26A, 29A
28	Tue		
29	Wed	Chapter 17 Quiz	
Mar 1	Thur		
2	Fri		
5	Mon	Exam #1 Chapters 14 - 17	
6	Tue	Read Chapter 18	
7	Wed		
8	Thur		
9	Fri		
12	Mon	Chapter 18 Homework Assignment Due	E18-17, 19,20,22 P18-26A, 27A, 28A, 30A
13	Tue	Read Chapter 19	
14	Wed	Chapter 18 Quiz	
15	Thur		
16	Fri		
19	Mon	Spring Break	
20	Tue	Spring Break	
21	Wed	Spring Break	
22	Thur	Spring Break	
23	Fri	Spring Break	
26	Mon	Chapter 19 Homework Assignment Due	E19-13, 14, 18, 19,21 P19-24A, 26A
27	Tue	Read Chapter 20	
28	Wed	Chapter 19 Quiz	
29	Thur		
30	Fri		
Apr 2	Mon	Chapter 20 Homework Assignment Due	E20-9, 12,16,17,18,20 P20-21A, 23A, 26A
3	Tue	Read Chapter 21	
4	Wed	Chapter 20 Quiz	
5	Thur		
6	Fri		
9	Mon	Chapter 21 Homework Assignment Due	E21-14, 17, 19, 21,22 P21-26A, 27A, 29A
10	Tue		
11	Wed	Chapter 21 Quiz	
12	Thur		
13	Fri		
16	Mon	Exam #2 Chapters 18 - 21	
17	Tue	Read Chapter 22	
18	Wed		
19	Thur		
20	Fri		
23	Mon	Chapter 22 Homework Assignment Due	E22-12, 13, 14, 16, 21 P22-22A, 23A, 24A
24	Tue	Read Chapter 23	
25	Wed	Chapter 22 Quiz	
26	Thur		
27	Fri		
30	Mon	Chapter 23 Homework Assignment Due	S23-14 E23-16, 18

			P23-26A, 28A
May 1	Tue	Read Chapter 24	
2	Wed	Chapter 23 Quiz	
3	Thur		
4	Fri		
7	Mon	Chapter 24 Homework Assignment Due	E24-11, 13, 14, 15, 16, 17 P24-19A, 20A
8	Tue		
9	Wed	Chapter 24 Quiz	
10	Thur		
11	Fri		
14	Mon	Exam #3 Chapters 22 - 24	