

ACCOUNTING 311 - Managerial Accounting  
MW 11:00 a.m.-1:15 p.m. in B203 (17729)

INSTRUCTOR: Gregory M. Burbage, MBA, CPA, CMA, CFM  
OFFICE: B110  
OFFICE HOURS: MTWThF 10:00-10:50 a.m.  
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Dean: Ms. Shirley Short  
Administrative Assistant: Ms. Sandra Belmares

PREREQUISITE: Financial Accounting with grade of “C” or better.

COURSE OBJECTIVES:

Your major goals are to become aware of and understand the accounting information that managers use for planning, control and decision-making. A secondary set of goals are to (1) improve critical thinking skills, (2) learn how to work with other people, and (3) improve communication skills.

CLASS STRUCTURE and POLICIES:

I hope to instill some excitement for participating in the achievement of our goals. To achieve our goals and stress the importance of commitments the following will occur:

- (1) **Class will begin on time. Unless the instructor is notified in advance anyone arriving late or leaving early will be considered absent.** *Arriving late to class disrupts and distracts everyone; please arrive and be ready before class begins.*
- (2) **No make-ups will be allowed for missed quizzes. See “Quiz and Pretest Lab Assignments” below.**
- (3) **No make-up exams are allowed unless arranged prior to the exam date.**
- (4) **Bring your textbook, lecture notes, handouts, supplies and all the current chapter’s homework assignment to class every day.**

ATTENDANCE and CONDUCT:

Students should refer to the College Catalog regarding student responsibilities and attendance. **Per District policy students being absent for three class sessions may be dropped from the course by the instructor.** Indications of cheating will result in a zero for that item being graded, AND referral to the Business Division Dean and vice-president of Student Services for appropriate disciplinary action. Rudeness or other inappropriate behavior will not be tolerated. *Please raise your hands when you wish to speak or ask questions during the formal lectures or discussions.* During class lecture or discussion, everyone is encouraged and expected to participate by asking questions, providing answers, personal knowledge or examples, as appropriate. Each and every person is encouraged to be an active participative learner and teacher.

TEACHING METHODOLOGY:

A “normal” class day will consist of a formal lecture, solving of assigned homework questions, some exercises and problems, and student interaction. Students will be encouraged to ask questions, as well as demonstrate their awareness and knowledge of the topic and related topics under discussion. Lab hours will be used to take short individual chapter quizzes AND lengthy group quizzes/projects the day before each exam. Peer teaching and learning will also be stressed.

REQUIRED TEXT BOOK and SUPPLIES:

Managerial Accounting by Garrison, 11th ed., Irwin which includes Topic Tackler CD-ROM and an access code for the online Homework Manager, all shrink-wrapped together. **Do not open the online Homework Manager access code that is a part of your textbook package until you are sure you want to stay enrolled in this class. If it is opened you will not be permitted to return your books to the bookstore.**

**You are also required to use a pencil on all quizzes and exams and have a good eraser.**

**You also need to access the instructor's webpage, at least weekly, to download lecture notes, additional homework problems and answer keys, plus other needed and useful information.**

GRADING:

**Required Daily work** includes chapter readings, group activities, and class participation. **Points will not be earned by doing the required daily work, but the instructor reserves the right to add to or deduct from your semester totals up to 35 points for attendance and daily work!** The instructor would prefer not to modify any scores because of this prerogative but still reserves the right to.

The items that will be used for grading purposes are as follows:

14 Typed homework questions (Q's) at 2 points each with grading based upon	24*
Online homework (Homework Manager) 80 points with grading based upon	76*
15 quizzes with 8-10 questions each, 135 points in total with grading based upon	120*
4 Pretest Group Quizzes/Projects at 20 points each	80
4 Exams at 100 points each	<u>400</u>
Total Points Possible	<u>700</u>
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\*Any points accumulated beyond these amounts may be kept for extra credit.

**Grading for the semester is based upon a percentage of the Total Points Possible and will be as follows:**

**630 points (90%) = A; 560 points (80%) = B; 490 points (70%) = C; 420 points (60%) = D; below 60% = F.**

You will be told how to access the *Class Grade Book* online. The Class Grade Book will be updated weekly. Grievances of grading of an individual's exam can be discussed for one week after the exam is corrected and the points are recorded, otherwise the grade given will stand. All discussions should take place during office hours.

HOMEWORK – IN GENERAL:

**To be successful in achieving the course objectives it is imperative that you complete all reading and homework assignments BEFORE class.** All homework assigned is in the textbook at the end of the chapters. The online homework is the same homework that is in the textbook, except for the questions (Q's). The Q's are only shown in the textbook. **All homework is required to be completed prior to class time on the date shown on the homework schedule.** It is the instructor's intention to go over only some of the assigned online homework during class. All questions (Q's) assigned will be discussed the day they are shown on the assignment schedule. Student involvement and interaction is required. **On average, reading, homework and additional study should take two hours for each hour of class time. I.e. it will take about eight hours per week for a full and adequate preparation and learning experience.**

TYPED HOMEWORK (Q's):

To read the specific instructions for completing the Q's go to the instructor's webpage for Managerial Accounting and click on "**Instructions for completing Q's homework assignments**". The Q's are to be handed in no later than the class day after we have finished the chapter. Completed Q's homework handed in late will receive a maximum score of one point. The Q's assigned are the basis for many quiz and exam questions. **As with all homework everyone is required to answer and type their own Q's homework!**

## ONLINE HOMEWORK (HOMEWORK MANAGER):

Upon purchasing the required textbook package you will receive a Homework Manager booklet and access code for logging-on. If you choose not to buy a new textbook package from the SCC Bookstore you will need to buy an access code elsewhere. **The access code is good for only one person; once registered the access code is not usable by anyone else. That is why you must not use it until you are sure you are going to stay in the class.** Initial access to Homework Manager can be accomplished through the instructor's webpage link. *Once you are on the logon page of the Homework Manager you should save it to "your favorites" for future direct access, as the SCC network is sometimes down.*

A portion of your semester grade will come from completing homework, *by certain due dates*, using a computer and the internet to access McGraw-Hill's online **Homework Manager**. Because *most* of the assignments online are identical to those at the back of each respective chapter you may review or work on them before going online. When working online you should click on "*How did I do*", in the upper right corner, and your work will be evaluated but not graded. The program will let you know which answers you got right (*shown in green*) and which answers you got wrong (*shown in red*). At that point you can continue working and correct any errors. If you don't have enough time, in one sitting, to complete the assignment you may sign off and your work will be saved. Anytime prior to the due date and hour you may return to the assignment and complete it. **Once you click on "grade" you cannot continue working on the assignments.** If you want a better grade you will have to start over. **Remember you must click on "grade" by the due date and time in order to receive credit for what you have done. Failure to click on "grade" will result in zero points for that entire assignment. If you complete the assignments more than once your best score will be recorded in the Class Grade Book. Each time you complete and "grade" your completed assignments you should check the Homework Manager Grade Book to ensure your grade has been recorded correctly!**

## QUIZ AND PRETEST LAB ASSIGNMENTS

**Chapter Quiz:** Typically on the first day of a new chapter there will be a quiz on the previous chapter's content. **(See homework schedule for the actual days the quizzes will be given.)** The purpose of the quiz is to stress the need for you to keep current in your readings and homework preparation. To encourage you to arrive on time the quiz will start at the beginning of class and there will be no make-ups if you are late. If you do your chapter readings and homework as requested, the quiz may be challenging but should not be too difficult. All fifteen quizzes will count for grading but only 120 out of the 135 total points possible will be used to determine the grading scale. In effect, this means that missing one quiz should not have a dramatic impact on your semester grade. All quizzes will be "closed book - no notes".

**Pretest Group Quizzes/Projects:** Four group pretests will be given, one prior to each exam. All four will count for grading. Because these are group projects, no make-ups will be allowed.

## EXAMS:

Each midterm exam is designed to be independent of other prior exams; but as a result of the nature of the subject there will, of course, be some overlap of materials, terms and concepts. There will be theoretical, computational and definitional types of questions with question format varying from open-ended short-answer to problem solving to multiple-choice. Midterm exams will not be reviewed during class but the answer key will be put on the instructor's webpage for a few days after the exams have been graded and test answer sheets returned to each student. The final exam will be 100% multiple choice, will not be returned and the answer key will not be displayed. Students may request a review of their final exam but must do so within two weeks of the end of the semester. All exams will be destroyed after that date.

## ADDITIONAL STUDY AIDS and HELP

**TUTORING:** Limited Tutoring Is Available in B224. See bulletin boards in the Business building for schedules. Tutoring usually starts about the third week of the semester.

**WORLD WIDE WEB:** The website below has been created by the publisher of your textbook and is specifically tailored to your textbook. It includes check figures for problems, on-line quizzes for each chapter, tutorial software that may be downloaded, and more. The URL to this site is below. I have also made a link to this site from my web page. It is next to the picture of the textbook.

- **Managerial Accounting** students go to:

[http://highered.mcgraw-hill.com/sites/0072528125/student\\_view0/index.html](http://highered.mcgraw-hill.com/sites/0072528125/student_view0/index.html) for the Garrison text.

There is also another Managerial Accounting textbook web site link from my webpage. It's just below the Garrison link near the textbook picture.

### YOUR COMPUTER:

- **Managerial Accounting:** Topic Tackler CD-ROM comes with the your textbook. It has chapter-by-chapter reviews, quizzes, video clips, and more. Load it up at home. If you purchased a used book you might not get the CD-ROM. I have a few to loan.

### TEXT BOOKS PUT ON RESERVE IN THE LIBRARY:

- **Managerial Accounting:**

Course textbook Managerial Accounting; Garrison; 11th edition; 2005; Irwin (3 copies).

### MAGAZINES RELATED TO THE ACCOUNTING PROFESSION IN THE LIBRARY:

Journal of Accountancy published by the American Institute of Certified Public Accountants (AICPA).

Management Accounting and Strategic Finance both published by the Institute of Management Accountants (IMA).

Management Accounting Quarterly on the World Wide Web:

<http://www.imanet.org/ima/sec.asp?TRACKID=&cid=860&did=1167>

## KNOWN ERRORS IN ONLINE HOMEWORK

**Chapter 1: E1: Question #2** the correct answer is “Directing and Motivating” but there is a programming error which will only accept “financial accounting” as the answer. To earn full credit put in incorrect answer.

**Chapter 5: E2** has typographical errors in the last part – use the textbook information.

**Chapter 9: E4** has typographical errors – use the textbook numbers.

**Chapter 10: E13:** First paragraph from textbook left out of online information. See book for information needed.

**Chapter 11: P19** has typographical errors online – use the textbook numbers.