

**CENTRAL STATE UNIVERSITY  
DEPARTMENT OF ACCOUNTING AND ECONOMICS  
COLLEGE OF BUSINESS AND INDUSTRY**

**MANAGERIAL ACCOUNTING  
ACC 2240**

**Course Information**

Term: Fall 2007

Course Name: Managerial Accounting

Course Number: ACC 2240

Section Number: 01

Course Prerequisites: Financial Accounting (ACC 2201)

Credit Hours: 3

Classroom Location: Room 322 Smith Hall

Class Time and Day: MWF 10 am – 10:50 am

**Instructor Information**

Name: Julia M. Blockberger, MBA CPA

Instructor's Office Room Number: Room 122 Smith Hall

Instructor's Office Telephone Number: (937) 376-6426

Instructor's e-mail address: jblockberger@centralstate.edu

Instructor's Office Hours: 12 Noon-3:00 pm MWF

11:00 noon-3:00 pm TH

Biographical Statement: Ms. Blockberger graduated from Bowling Green State University with a Bachelor of Science in Business Administration degree and majored in Business Statistics. She earned a MBA degree from Wright State University with a concentration in accounting. She is a licensed CPA in the state of Ohio.

**Required Texts And Materials**

Text mandatory to pass course: Introduction to Managerial Accounting; Brewer, Garrison, Noreen; McGraw-Hill Irwin; 3<sup>rd</sup> Edition; Published 2006  
ISBN 13-978-0-07-304883-3

Supplies/Materials: Calculator, Pencil, Paper, Flash drive for backup

**Course Description**

Use of accounting data, concepts and techniques for planning and controlling business operations. Cost flow and cost behavior as used in decision making.

## **Course Learning Outcomes**

Upon successful completion of this course, the student shall:

<b>Outcome</b>	<b>Assessment</b>
1. Understand the differing information needs of internal management and external users of financial information	Practice Quiz, Practice Exam, Test, Spreadsheet Applications, Discussion, Annotated Bibliography of managerial accounting article
2. Appreciate the role of managerial accounting in management contexts of planning, control, decision-making, and performance evaluation	Practice Quiz, Practice Exam, Test, Spreadsheet Applications Annotated Bibliography of article on planning, control, decision-making or performance evaluation
3. Understand basic managerial accounting terminology and concepts.	Practice Quiz, Practice Exam, Test, Spreadsheet Applications Flashcards, Discussion
4. Apply basic managerial accounting concepts to problems of management planning, control, decision-making, and performance evaluation	Practice Quiz, Practice Exam, Test, Spreadsheet Applications Annotated Bibliography of managerial application to planning, control, decision-making, or performance evaluation
5. Appreciate the relevance of other disciplines to the process of providing information for management planning, control, decision-making, and performance evaluation	Practice Quiz, Practice Exam, Test, Spreadsheet Applications Annotated Bibliography of application of finance, marketing, management, or MIS to managerial accounting

## **Course Policies**

### **Evaluation Policy:**

The following activities will be used to evaluate students:

1. Exams – multiple choice, problems, essay
2. Quizzes – Unannounced quizzes will be given as determined by the instructor.
3. Homework and Assignments – homework must be submitted on day of exam. Homework may be completed and emailed to instructor.
4. Participation – Students are expected to be prepared to discuss solutions to exercises and problems.
5. Other – EXCEL spreadsheet assignments will be graded on accuracy, formulas, format, and presentation.
6. Class Demeanor – Student behavior in class will also be evaluated in determining the final grade. The student is expected to behave and perform in a professional manner (e.g.

be punctual, dress appropriately especially on Wednesdays and be attentive during class). Respect the rights of all participants by turning off any device that could cause a disturbance during class (this includes pagers, cell phones and personal alarms). Negative behavior patterns in class (e.g. unexcused absences, tardiness, class disruptions, wearing hats, eating, drinking, smoking and sleeping) could result in a reduction of up to 10% of a student's final grade.

**Grading Policy:**

The student's final grade for the course will be calculated as follows:

<b>Activities/ Evaluation Methods</b>	<b>Percentages (Or Points)</b>
Exams	70%
Quizzes	10 %
Homework and Assignments	14 %
Participation	2 %
Other	2 %
Class Demeanor	2%
<b>Total</b>	<b>100%</b>

The final letter grade will be based on the following scales:

<b>Percentages (Or Points)</b>	<b>Letter Grade</b>	<b>Interpretation</b>
90 – 100	<b>A</b>	Superior (Very High)
80 – 89	<b>B</b>	Above Average (High)
70 – 79	<b>C</b>	Average (Satisfactory)
60 – 69	<b>D</b>	Below Average (Low/Poor Work)
Below 60	<b>F</b>	Failure

**Attendance Policy:**

Regular class attendance is required and necessary in this course. When the number of unexcused absences exceeds 3 credit hours, the student will automatically receive an F in this course. This is a university policy and there are no exceptions (see University Catalogue).

**Tardiness/Lateness Policy:**

Students are expected to be in the classroom or laboratory at the appointed time of class. Students reporting to classes ten minutes or later on two separate occasions during the quarter will accumulate one absence. Each subsequent late reporting to class may be counted as an absence based on the discretion of the instructor.

**Academic Integrity/Honesty Policy:** Academic dishonesty in any shape or form will not be tolerated. Written or other work submitted by a student must be the product of his/her own efforts. Plagiarism, cheating and other forms of academic dishonesty, including dishonesty involving computer technology and cell phones, are prohibited.

Students caught engaged in any form of academic dishonesty could automatically receive an F in the course.

**ADA Policy:**

CSU provides individuals with disabilities reasonable accommodations to participate in educational programs, activities and services. Students with disabilities requiring accommodations to participate in class activities or meet course requirements should contact the Office of Student Disability for their CSU accommodation letters. It is the student's responsibility to obtain and present the accommodation letter to the instructor at the beginning of the semester.

**Other Policies:**

The instructor, if needed will provide additional help. Please schedule an appointment. Tutoring will be suggested if determined beneficial to the student. Homework solutions will be available in the instructor's office. Computer Lab assistance will be provided at the student's request.

**Instructional Methods:**

Instruction by Lecture, Problem Solving, Homework Assignments, Spreadsheet Projects

**Amendments to Syllabus:**

This syllabus provides a general plan for the course. The instructor reserves the right to amend this syllabus at any time. Any such change will be announced, and if practical, distributed in class. As with all other class requirements, the student is responsible for being present to receive such changes.

## MANAGERIAL ACCOUNTING COURSE SCHEDULE

DATE	CHAPTER	TOPIC	HOMEWORK
Week 1	12	Capital Budgeting Decisions	Problem 12-15A, 12-17A, Exercise 12-7,12-8,12-10
Week 2	13	“How Well am I Doing?” Statement of Cash Flows	Problem 13-11A, 13-16A,13-17A, Analytical Thinking Brief Exercise 13-1
Week 3	14	“How Well am I Doing?” Financial Statement Analysis	Problem 14-11A, 14-13A Exercise 14-8
Week 4	Prologue 1	Prologue An Introduction to Managerial Accounting and Cost Concepts	Analytical Thinking Problem 1-21A, 1-20-A, 1-15A Exercise 1-10
Week 5	2	Systems Design: Job-Order Costing	Problem 2-22A, 2-23A, 2-17A Exercise 12-2
Week 6	3	Systems Design: Activity Based Costing	Problem 3-15A, 3-11A, Analytical Thinking, Exercise 3-8
Week 7	4	Systems Design: Process Costing	Analytical Thinking Problem 4-16A, 4-15A, 4-12A,Exercise 4-6
Week 8	5	Cost Behavior: Analysis and Use	Problem 5-18A, 5-21A, 5-24A,Analytical Thinking
Week 9	6	Cost-Volume- Profit Relationships	Problem 6-18A, 6-21A, 6-22A, Exercise 6-10, 6-12
Week 10	7	Profit Planning	Problem 7-21A, 7-23A, Analytical Thinking, Brief Exercise 7-1
Week 11	8	Standard Costs	Problem 14-A,8-17A,8-19A
Week 12	9	Flexible Budgets and Overhead Analysis	Problem 9-17A, 9-24A
Week 13	10	Decentralization	Problem 10-10A, 10-11A, Analytical Thinking
Week 14	11	Relevant Cost for Decision Making	Problem 11-19A, 11-18A, 11-14A, 11-15A, Exercise 11-7
Week 15		Review	
	Final Exam		

