

*Seattle University is dedicated to educating the whole person, to professional formation, and to empowering leaders for a just and humane world.*

**PRINCIPLES OF ACCOUNTING II: ACCT 231-01**

**Managerial Accounting**

**Winter Quarter 2010**

**Instructor:** John V Merle, MBA

Angel Website: <https://angel.seattleu.edu/angel/frameIndex.htm>

Send your personal/ private course-related queries to my e-mail address below.

<b>Office</b>	Pigott 5507	<b>Phone</b>	(206) 296-5764
<b>Office Hours</b>	MWF 8:45 – 9:45	<b>Fax</b>	(206) 296-2464,
	MWF 10:00 – 11:25	<b>e-mail</b>	merlej@seattleu.edu
<b>Class Room</b>	PIGT 200		<b>{Best way to contact me}</b>

**PREREQUISITES:** ACCT 230 and sophomore standing. (Fall, winter, spring)

**COURSE OBJECTIVES**

This course is an introduction to the use of accounting information for decision-making in planning and controlling the operations of a business organization. Managerial accounting is concerned with providing timely and relevant information to managers so that they can make good decisions. The objectives of the course include the following: (1) to learn the basics of managerial accounting, and (2) to understand the rationale for current accounting practices and the decisions that are made using accounting information. The course will also build skills in problem solving, communication, and use of computers.

**REQUIRED MATERIALS**

Managerial Accounting, Brewer, Garrison, and Noreen, 4th Ed., McGraw-Hill Irwin

**CLASS POLICIES**

I do not give an "I" grade except under very extraordinary circumstances.

Make-up exams will be given only under extraordinary circumstances and with my prior permission.

**Class Attendance:** Regular, consistent class attendance is essential for success in this course; however attendance is not mandatory. If you miss a class, it is your responsibility to become informed of any special announcements made that day and to catch-up with the class material covered on that day.

**Class participation** is a great way to make this class a good experience. It also makes the class interesting for everyone and you get an opportunity to interact with me. It is my job to facilitate your learning process and also to challenge you with questions. There are no participation points in my grading scale. I reserve the right to specifically ask you questions in class if I find that you tend to be too quiet or distracted during class.

**Examinations** will test your knowledge and understanding of the chapter material covered in class and assigned as homework. Exams will consist of short problems and/or short essays. Both quantitative and conceptual knowledge will be tested. A total of three exams, each worth 100 points, will be given. Exam dates are included on the attached schedule. All exams are "closed book." Exams must be taken on the day and time scheduled. No make-up exams will be given unless (a) there is a medical emergency and you or your guardian have contacted me at your/their earliest possible and I receive a doctor's certificate (no personal details required) or (b) an unavoidable circumstance and you have received permission in advance. I reserve the right to determine if the circumstance is "unavoidable". The score for any missed exam will be a zero.

After the exams are graded, they will be reviewed in class and then collected and retained in my office. You are always welcome to come to my office and review them in more detail if you wish. I have observed that students who participate, attend and complete their HW on time, tend to get better grades.

**Grades:** I will use the following scale while grading each question in an exam. I keep a rubric in front of me when I grade and determine whether your response deserves an “A”, a “B” or a “C” grade etc. Your final grade for the class will also be assigned according to the following scale:

A	95-100 %
A-	90-95
B+	87-89
B	84-86
B-	80-83
C+	77-79
C	74-76
C-	70-73
D	65-69
F	0-64

The course grade will be determined as follows:

Midterm 1	25%
Midterm 2	25%
Final	25%
Budgeting Case	15%
Homework	10%
TOTAL	<hr/> 100% <hr/>

### **HOMEWORK ASSIGNMENTS**

You should be ready to turn in a hard copy of each homework assignment. Assignments are due at the beginning of class per the attached schedule.

Homework will be graded based on effort. Effort means a good faith attempt to complete the assignment on your own without copying someone else’s work or using solution manuals that may exist in the underground. **Homework must be prepared using Excel.** Homework solutions for assigned problems will be posted to Angel after the due date.

You may form a HW team (Two per team) for HW assignments. This is helpful when studying a subject like accounting as you can discuss readings and problems with your classmate. Please submit only one HW for each study pair, with the names of the contributing members listed on the first page.

### **ACADEMIC HONESTY**

To uphold the integrity of the academic grading process, all forms of cheating will result in the severest consequences to involved students. I consider all forms of cheating on exams and homework or plagiarism (including copying computer files) to be a violation of the Honesty Code as noted in the Seattle University Student Handbook. Homework and excel assignments must be completed on an individual basis. Copying homework or computer files is considered to be plagiarism. A website describing plagiarism follows: [http://www.spu.edu/depts/library/general\\_reference/r\\_plagiarism\\_students.htm](http://www.spu.edu/depts/library/general_reference/r_plagiarism_students.htm)

### **STUDENTS WITH DISABILITIES**

If you have, or think you may have, a disability (including an ‘invisible disability’ such as a learning disability, a chronic health problem, or a mental health condition) that interferes with your performance as a student in this class, you are encouraged to arrange support services and/or accommodations through Disabilities Services staff in the Learning Center, Loyola 100, (206) 296-5740. Disability-based adjustments to course expectations can be arranged only through this process.

### **SUGGESTIONS FOR BETTER GRADES**

1. Read assigned chapter, identify areas you do not understand and ask questions in class or office hours.
2. Understand and solve numerical examples given in the chapter including self-study problems.
3. Do all assigned homework problems as soon as the lecture is completed. If you are struggling or if you have finished, meet me to check the solutions.
4. If you need additional practice of multiple-choice questions, exercises, etc. come to me for suggestions.
5. If possible, work in teams for your HW.
6. Do not hesitate to ask questions in class.
7. Do not fall behind
8. Check solutions of HW and CW problems.
9. Attend class

### **BUDGETING CASE:**

Please do the Budgeting Case on page 329 of your book. This is group-case. Please form groups of two for this case.

In addition to the questions given on page 330, calculate the budgeted break-even point. Justify your calculations and assumptions. Please prepare a separate spreadsheet for this.

I will grade the case based on (a) the correctness of the calculations and the final solution and (b) the correct use of Excel. For the latter, I will look at the Excel spreadsheet for formulas, linkages, format etc. I will create an Angel dropbox for this assignment.

The assignment is due on 3/12/2010.

<b>ACCT. 231-01 Winter 2010</b>		
<i>Class Schedule and Homework Assignments</i>		
<b><u>Date</u></b>	<b><u>Topic</u></b>	<b><u>HW Assignments</u></b>
Mon-1/4	Introduction; Prologue; Ch. 1	
Wed-1/6	Ch. 1 Managerial Accounting Concepts	
Fri-1/8	Ch. 1 Managerial Accounting Concepts	
Mon-1/11	Ch. 2 Job Order Costing	Pb. 1-17A; 1-19A
Wed-1/13	Ch. 2 Job Order Costing	
Fri-1/15	Ch. 2 Job Order Costing	
Mon-1/18	<b>NO CLASS</b>	
Wed-1/20	Ch. 3 Activity Based Costing	Pb. 2-20A; 2-21A
Fri-1/22	Ch. 3 Activity Based Costing	
Mon-1/25	<b>Exam 1: Ch. 1, 2, 3</b>	
Wed-1/27	Ch. 5 Cost Behavior	Pb. 3-15A
Fri-1/29	Ch. 5 Cost Behavior	
Mon-2/1	Ch. 5 Cost Behavior	
Wed-2/3	Ch. 6 C-V-P Relationships	Pb. 5-20A
Fri-2/5	Ch. 6 C-V-P Relationships	
Mon-2/8	Ch. 6 C-V-P Relationships	
Wed-2/10	Ch. 11 Relevant Costs	Pb. 6-20A, 6-23A
Fri-2/12	Ch. 11 Relevant Costs	
Mon-2/15	<b>NO CLASS</b>	
Wed-2/17	Ch. 11 Relevant Costs	
Fri-2/19	<b>Exam 2: Ch. 5, 6, 11</b>	
Mon-2/22	Ch. 7 Profit Planning	Ex. 11-8, 11-10, 11-11
Wed-2/24	Ch. 7 Profit Planning	Take Home: Case on page 239
Fri-2/26	Ch. 7 Profit Planning	
Mon-3/1	Ch. 8 Standard Cost	Pb. 7-20A
Wed-3/3	Ch. 8 Standard Cost	
Fri-3/5	Ch. 8 Standard Cost	
Mon-3/8	Ch. 12 Capital Budgeting	BE 8-1, Pb. 8-13A
Wed-3/10	Ch. 12 Capital Budgeting	
Fri-3/12	Budgeting Case is due	EX 12-11
Wed – 3/17	<b>Final Exam 12:00 to 1:50</b>	