

BUS 211
MANAGERIAL ACCOUNTING
SPRING 2007

Class time:	Tu, Th 11:30-12:45 a.m., Humanities 206
Instructor:	Robert E. Minnear
Office:	Humanities 203
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Email	Robert_Minnear@bus.emory.edu or I can also be reached on Learnlink
Office hours:	Tues, Thurs 9:30 a.m. to 11:15 a.m. or by appointment on Tues and Thurs Afternoons

Administrative Assistant: Ms. Retha Pertillo 4-4715

This course outline and syllabus is provided to communicate to you information about the course. The syllabus is to be regarded as tentative and some adjustments may be required from time to time. I will give you as much advance notice as possible of any deviations.

If you encounter difficulties with the course, I encourage you to consult with me. Do not hesitate to call me at home. Also I welcome any suggestions you have to improve any aspect of the course.

Prerequisites: BUS 210 or permission of the instructor

TEXTBOOKS:

REQUIRED:

Managerial Accounting, 11th edition by Garrison, Noreen and Brewer
McGraw-Hill Irwin Publishing, 2006

Outside readings may be assigned from time to time, and copies of the articles and books will either be provided to you by the instructor or in placed in the Library on reserve. Also I will provide you with articles in class for discussion.

HONOR CODE:

You are reminded that Oxford College operates under an Honor Code system. Every student is required to subscribe to this code, which is contained in the college catalog and was explained to you at the time you entered Oxford. The instructor strongly supports this code, which includes the responsibility of each student to uphold this code and to report any actual or suspected violations to the Honor Council. On each examination you will be asked to affirm that you have adhered to the code, but remember that it applies to all course work, including quizzes and homework. Quizzes are open book and you may use your class notes; however, there is a time limit for completing a quiz.

HOMEWORK:

As is true for most accounting courses, it is necessary to solve computational problems in order to gain understanding of the concepts presented. The assigned problems do not necessarily represent sufficient breadth or rigor to insure each individual's mastery of the topics covered. You may discover that additional problems are necessary in order to achieve competency.

The assigned homework should be prepared prior to each class session. Certain homework problems will be selected to be turned in. Homework will be turned in on the date due or no later than the following class date with permission; otherwise, **no late homework will be accepted without my permission.** Solutions to homework problems are placed in reserve in a notebook in the library and usually available after the class period in which it is discussed. Solutions for turn-in homework are not in the solutions book.

CLASS CONFERENCE:

A conference has been set up for this course and I will use it frequently to help us communicate better. Since my principal office is in the Goizueta Business School, the time I can spend on the Oxford campus is thereby limited. Please check the conference frequently for any schedule changes or special instructions I might have for you. You can email me either through Learn Link or the First Class system that GBS uses. I will be checking both mailboxes. Remember if you post a message to me on the conference, it can be read by anyone who can access the Oxford computer system, so don't ask questions about grades or personal matters on the conference. Use the email box for such messages.

QUIZZES:

There will be six quizzes given during the semester. These quizzes are designed primarily to help you prepare for the mid-term and final exams. In determining the portion of your grade determined by quizzes, the lowest quiz grade will be dropped. No make-up quizzes will be given and if you miss one quiz, this will be considered to be the dropped quiz. If you miss more than one quiz, your grade will be penalized.

EXAMINATIONS:

There will be two mid-term examinations and a final. The exams may be scheduled at times other than the regular class period in order to give you adequate time to complete the exams. We will discuss the dates and times early in the semester. The final exam may be cumulative.

Makeup exams will not be given unless discussed with me in advance of the exam date. If you anticipate a problem in taking an exam, contact me as promptly as possible and we will see what can be worked out. Any special arrangements must be confirmed in writing.

GRADING:

Your grade in this course is determined by the exams, class participation, and any group or special projects. The weighting assigned is as follows:

Exam. No. 1	25%
Exam. No. 2	25
Final Exam.	25
Quizzes	10
Homework	10
Attendance	3
Class participation	<u>2</u>
Total	<u>100%</u>

SYLLABUS

<u>Date</u>	<u>Topic</u>	<u>Assigned Reading</u>	<u>Homework Assignment</u>
Jan 18	Orientation/ Introduction		Internet assignment to be given in class, due Jan 25
Jan 23	Cost Terms and Concepts	Chapters 1 & 2	E 1-1 E 2-2, -7 & -9
Jan 25	Ch. 2—continued		E 2-10 & P 2-29
Jan 30	Job-order Costing	Chapter 3	Turn in P2-26
Feb 1	Ch. 3—continued		E 3-3, -6, -9 & -14
Feb 6	Ch. 3—concluded		P 3-20, -24 & -26
Feb 8	Process costing	Chapter 4	Turn in P 3-23
Feb 13	Ch. 4—continued		E 4-2, -4,-7, P4-19 & P4-21
Feb 15	Ch. 4—concluded		E4-3, -5, -8 & P4-22 Turn-in C 4-30
Feb 20	Exam. No. 1 —Chapters 1 thru 4		
Feb 22	Cost Behavior	Chapter 5	E 5-4, -5, -7
Feb 27	Chapter 5-concluded		P 5-16 & P5-24
Mar 1	CVP Relationships Analysis	Chapter 6	E 6-13, -14, -15 Turn in E5-12 & P5-13
Mar 6	Ch. 6—concluded		E6-9 & P6-21
Mar 8	Variable Costing	Chapter 7	E 7-5, -6 & E 7-3 Turn in P 6-20
Mar 13 & 15	Spring Break		
Mar 20	Chapter 7--concluded		P 7-8 & -9

<u>Date</u>	<u>Topic</u>	<u>Assigned Reading</u>	<u>Homework Assignment</u>
Mar 22	ABC costing	Chapter 8	E 8-2, -3 & -5
Mar 27	Ch. 8—concluded		E 8-10 & P8-22 Turn in P7-18 (except 5)
Mar 29	Exam. No. 2 —Chapters 5 thru 8		
Apr 3	Standard Costing	Chapter 10	E 10-1, -2, & -9 Turn in P 8-24
Apr 5	Ch. 10—concluded		P 10-17, -19 & -20
Apr 10	Profit Planning (Ch. 9) just read, no homework, understand the concepts; skip App. A. I will work some simple problems on the board with your help.		Turn in P10-24
Apr 12	Flexible Budgets	Chapter 11	E 11-1, -7, -8
Apr 17	Ch.11—concluded		P 11-19 & -21
Apr 19	Segment Reporting	Chapter 12	E 12-7, E12-17 & P12-19 Turn in P11-23
Apr 24	Relevant Costs	Chapter 13	E 13-2, -4, -6 & -7
Apr 26	Ch. 13—concluded		E 13-3 & -13 Turn in P13-20
May 1	Course summarization—Last day of class		
May 7(Monday)	Final Examination		2:00pm to 5:00pm