

**LOS RIOS COMMUNITY COLLEGE DISTRICT**  
**FOLSOM LAKE COLLEGE**

**ACCOUNTING 311-Managerial Accounting (4 units) Course Transferable UC/CSU**  
**TTH 10:30am-12:35pm Course #22732 FL1-Aspen Hall Room 207**  
**Fall Semester August 22, 2009-December 17, 2009**  
**COURSE SYLLABUS**

<b><u>PROFESSOR</u></b>	Paula E. Hegner, CPA, MS (Accountancy)
<b><u>OFFICE LOCATION</u></b>	FL1- Aspen Hall Room 145 – Folsom Lake College
<b><u>OFFICE HOURS</u></b>	M-TH 12:35 PM-1:35PM
<b><u>OFFICE PHONE NUMBER</u></b>	(916) 608-6582
<b><u>E-MAIL &amp; WEB ADDRESS</u></b>	<a href="mailto:pehegner@comcast.net">pehegner@comcast.net</a> <a href="http://www.flc.losrios.edu/~hegner">http://www.flc.losrios.edu/~hegner</a>
<b><u>TEXT &amp; SUPPLIES</u></b>	Garrison/Noreen/ Brewer <i>Managerial Accounting</i> , 12th edition. ISBN: 978-0-07-352670-6      Please bring a hand held calculator to each session.
<b><u>COURSE PREREQUISITES</u></b>	Accounting 301-Financial Accounting

**COURSE DESCRIPTION**

This is a study of accounting information needed by decision makers of all types and sizes of organizations (service, retail, manufacturing, and not-for-profit; small businesses to large corporations). Emphasis is placed upon the analysis of quantitative information needed for short and long-term planning, day to-day operations, and reviewing of operations and personnel. This course is required of all business majors, minors, and accounting certificate candidates.

**LEARNING OUTCOMES AND OBJECTIVES**

Upon completion of this course, the student will be able to:

- demonstrate an understanding of accounting terminology and concepts used by managers in the planning, control, and decision making process.
- account for costs used in manufacturing operations and analyze the behavior of the types of cost.
- calculate costs under various accounting systems such as job order, process, activity based, responsibility, direct (variable), absorption, and standard costing systems.
- prepare reports and analyze business activities using cost-volume-profit analysis.
- develop budgets flexible and static for planning the business's activities and compare actual results to the budgets.
- evaluate and choose amongst alternatives using capital budgeting and time value of money techniques.
- identify the short-term alternative which is best in various decision making situations. For example, sell now or process further, make or buy, use of constrained resources and drop or retain a product.

**LEARNING SUGGESTIONS**

Now that you have successfully completed Accounting 301, you know generally what is required to pass an accounting course. The following are some specific suggestions for Accounting 311:

1. Read the chapter assignment prior to class. Access the online learning center at [www.mhhe.com/garrison12e](http://www.mhhe.com/garrison12e) for additional text support.
2. Make and honest attempt at the homework prior to class.
3. Do additional problems in areas most difficult for you. See me for solutions.
4. Ask questions in class—become involved. Work with others.

**COURSE GRADING**

Course grades will be assigned based upon individual total points accumulated during the semester. 90-100%=A, 80-89%=B, 70-79%=C, 60-69%=D, Below 60%=F

Interim Examinations 2 @200 pts	400 points
Final Examination 1 @200 pts	200 points
Participation / Attendance 30@2pts	60 points
Homework 14@10 pts	<u>140 points</u>
Total Points	<u>800 points</u>

**INTERIM AND FINAL EXAMINATION**

There will be two interim examinations. (See tentative semester schedule for dates). Each exam will be worth 200 points. Make-up exams will not be allowed. Exams will consist of multiple-choice questions only. **Please bring a Scantron form 882-E to each exam.** You may use one 4x6 note card (both sides) on all exams including the final for any summary notes to assist you during the exam. The final exam is required for all students.

**HOMEWORK**

Homework is perhaps the most important part of the course work. You may find it difficult to begin an assignment. Turn back to the text for further direction. This is where a considerable part of your learning will occur. The homework will be used as a starting point for class discussion. Each student will be called on to discuss the conceptual and/or mechanical process underlying the homework solutions. Selected homework problems (see tentative schedule) will be collected and points will be assigned.

**PARTICIPATION / ATTENDANCE**

Class sessions will consist of a balanced combination of lectures and class discussions. The quality of our class time is a function of your participation. Participation by students is strongly encouraged. Regular attendance is essential for successful exam preparation and long-term learning. Attendance will be recorded.

**ACADEMIC HONESTY**

Academic honesty is expected. Matters of dishonesty will be referred to the Business Division Dean and Campus Discipline Officer for appropriate action.

## TENTATIVE SEMESTER SCHEDULE

Week	Date 2009	Chapter/ Topic	Exercises	Problems (Collected on day of Exam)
1	8/25 8/27	Review Course Outline 1-Managerial Accounting & the Business Environment	1,2	None
2	9/1 9/3	2-Cost Terms, Concepts, and Classifications 2	1,2,3,4 5,6,7	None
3	9/8 9/10	2 3-Systems Design: Job-Order Costing	11,12 1,2,3,4,5	17,19
4	9/15 9/17	3 3	7,8,10	19,20
5	9/22 9/24	4-Systems Design: Process Costing 4	1,2,3,4 11,18	
6	9/29 10/1	4 and Exam Review <b>1<sup>st</sup> Exam Chapters 1-4-Homework Problems Due</b>		19,21
7	10/6 10/8	5-Cost Behavior: Analysis and Use 5	1,2,3,4 6,10	15,16
8	10/13 10/15	6-Cost-Volume-Profit Relationships 6	1,2,3,4 5,6	18
9	10/20 10/22	7-Variable Costing: A Tool for Management 7	1,2 3,7	10
10	10/27 10/29	8-Activity-Based Costing: A Tool to Aid in Decision Making 8	1,2,3,4 5,8	22
11	11/3 11/5	Catch up and Exam Review <b>2<sup>nd</sup> Exam Chapters 5-8 Homework Problems Due</b>		
12	11/10 11/12	9-Profit Planning 9	1 2	None
13	11/17 11/19	10-Standard Costs and the Balanced Scorecard 10	8,2,3 4,9	19
14	11/24 11/26	11-Flexible Budgets and Overhead Analysis Thanksgiving Holiday No Class	7,8,9,11	18
15	12/1 12/3	Chapter 13-Relevant Costs for Decision Making 13	1,3 4	None
16	12/8 12/10	Chapter 14-Capital Budgeting Decisions 14 and Exam Review-Final day of instruction	1,4,6 13,19	26
	12/17 Thurs	<b>Final Exam Chapters 9-11 and 13-14 Homework Problems Due Exam time: 10:00am-11:50am</b>		