

**WQ 20 ACCT 2310-03 PRINCIPLES OF ACCOUNTING: MANAGERIAL  
MWF: PGT 201**

**INSTRUCTOR AND CLASS INFORMATION**

Instructor:	Marinilka B. Kimbro
Office:	PIGT 505
<b>Class meeting:</b>	<b>MWF 12:30 – 1:55 PM, PIGT 201 (January 6 to March 16, 2020)</b>
E-Mail:	<a href="mailto:kimbrom@seattleu.edu">kimbrom@seattleu.edu</a>
<b>Office Hours:</b>	<b><u>MW: 11:00– 12:00 PM &amp; WED: 2:00- 3:00</u></b> <b>(please make appointment)</b>
Online Content:	CANVAS and <i>MyBusinessCourse</i>
MBC:	<a href="https://mybusinesscourse.com/">https://mybusinesscourse.com/</a>
<b>Final Exam:</b>	<b>Wednesday, March 18, 2020 at 2:00 – 3:50 PM</b>

**COURSE DESCRIPTION, LEARNING OUTCOMES AND OBJECTIVES:**

This course introduces principles and concepts of management accounting for strategic decision making and focuses on the use of managerial accounting information and its impact on business efficiency and effectiveness. Topics include management control, business unit evaluation and strategic cost management.

At some point in your careers you will use accounting information. At times you will use this information to make decisions - decide which equipment to buy, how to compensate an employee or how to price a service. At other times, accounting information might be used to measure, benchmark, motivate or control the behavior of employees like designing a budget, creating a standard, evaluating a unit performance or determining a compensation bonus. In any event, by its nature, the organization's internal accounting information provides managers with essential information for planning, decision making, evaluation and control. This course will teach you how to generate, use and analyze accounting information in order to plan, design and evaluate various business decisions effectively so that your decisions will ultimately create value for your organization.

**Prerequisite: ACCT230 – Principles of Accounting I: Financial.** Hence, you must review and practice problems to the extent you feel “rusty,” especially the concepts related to the Sales, Inventory, Cost of Goods Sold, how to prepare T-accounts and/or journal entries, and relationships among the basic financial statements. I recommend that you refer to the relevant chapters from your financial accounting textbook.

**This course has the following specific course objectives:**

1. Students will learn how managers can use accounting information to assist them in **decision-making**; as well as how this information can be used **to motivate, manage and control** the actions of other members of the firm;
2. Students will learn to **recognize how structural and organizational activities are associated with costs in an organization.**
3. Students will learn how to **analyze cost behavior** patterns and cost functions;
4. Students will learn how to **estimate costs** relationships using statistical analysis;
5. Students will learn to **understand how product costs affect financial statements**;
6. Students will learn how to **analyze profitability through contribution margin and functional net margin**;

7. Students will learn how **cost-volume-profit and break-even analysis** is used;
8. Students will learn how to **interpret operational leverage**;
9. Students will learn how to **identify relevant, sunk and opportunity costs in differential analysis**;
10. Students will learn how to **apply differential analysis** in outsourcing, production, and make-or-buy decisions with capacity constraints;
11. Students will learn how inventory and product cost is measured;
12. Students will learn **how overhead is allocated** to products and services using activity-based costing (ABC);
13. Students will learn **how budgets influence managers'** behavior;
14. Students will learn how to recognize the way by which economic and cost approaches influence **pricing** and product-mix decisions;

**Learning Outcomes: This course addresses the following program learning outcomes:**

To succeed in this course, you must satisfactorily demonstrate all of the following:

- Explain the important role managerial accounting plays in the success of every organization.
- Examine the rationale for costing practices and the decisions made using accounting information.
- Analyze costs, cost behavior, cost-volume-profit relationships, prepare budgets, and analyze variances.
- Propose alternatives in a managerial decision context using cost analysis to support your reasoning.
- Weigh the ethical, stakeholder, and stewardship implications of an accounting decision.

**COURSE REQUIREMENTS, STRUCTURE AND METHODOLOGY**

The most important requirement for this course is that you prepare well for class. **You must read the assigned theory** from the text, you must thoroughly analyze the assigned cases and problems, and **you must actively participate in class**.

I will typically start class with a "lecture", an overview and review of the theory and readings that you have previously completed. During this "lecture" period, **you are encouraged to ask questions and clarify concepts** related to the reading assignments. Please use the lecture times to ask questions. After the theory has been covered, you will have problem and case assignments that apply the theory discussed in class. Typically, this assignment should be completed for the subsequent class. In some instances, we will lecture the entire class period, but in most class meetings, we will have both lecture and problem/case discussions.

**Please note that we will have some online classes/quizzes as stated in the scheduled below. All online classes need to be completed during class times.**

**I will post all lecture slides and practice problems in CANVAS.**

The course HW will be completed ONLINE in *mybusinesscourse* and it should serve as a way to practice your knowledge and skills. The assignments should be a good practice to prepare you for the graded individual quizzes.

**REQUIRED READINGS & MATERIALS**

- **TEXT:** **Managerial Accounting for Undergraduates**  
**Christensen, Hobson and Wallace, 2<sup>nd</sup> Edition, 2020**  
Cambridge Business Publishers  
ISBN: 978-1-61853-309-8

***MyBusinessCourse (MBC) ACCESS:***

Since you need to complete HW assignments as well as the Quizzes through the text's online platform [www.mybusinesscourse.com](http://www.mybusinesscourse.com) you must have a valid CODE and you must register in the website following the following instructions:

**Course Name:** WQ20 ACCT 2310-03 MWF 12:30 PM Managerial Kimbro  
**Section Name:** Section 01  
**Section Code:** 1006-3301-1734  
**Section Enrollment Link:** <https://mybusinesscourse.com/?code=1006-3301-1734>

**REGISTRATION WITH STUDENT ENROLLMENT LINK**

Use the information below to register for your Instructor-led section:

1. Follow or copy & paste the Student Enrollment Link into your browser
2. Select "Enroll"
3. Create an account, or login with an existing account
4. Choose the appropriate Access Option

**STUDENT SUPPORT**

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View the user guide: [https://mybusinesscourse.com/support?user\\_guide=161737](https://mybusinesscourse.com/support?user_guide=161737)  
 To contact support directly, please visit: <https://mybusinesscourse.com/support>

**CALCULATOR:**

You are **required** to buy a calculator and bring it to class. Any calculator will work. But it would be preferable if you get a good financial calculator since it will facilitate completing some problems. Please bear in mind that you will be required to get a good financial calculator for other classes, so you might as well get it now and familiarize yourselves with it.

- The Texas Instruments **TI BA II plus** is good.

**GENERAL READINGS**

You must keep abreast of the **general business news** and read the *Business Section* of the Seattle Times or your local newspaper. I recommend you read *The Wall Street Journal*, or *Financial Times*. It is a good idea to subscribe to the WSJ, which has an excellent rate for students: \$10 for 10 weeks at <http://r.wsj.net/j99tZ>

Occasionally, I could assign additional readings of contemporary news if they relate to class such as: earnings announcements, acquisitions, outsourcing announcements, pricing hikes, compensation packages, restructuring, layoff plans, etc.

**GRADE:**

Your grade will consist of six components: your class participation, ONLINE HW (*mybusinesscourse*), your average grade in the 3 highest individual ONLINE quizzes, your average grade in the 3 highest in-class quizzes, a midterm exam and the final comprehensive exam. The relative weighting of these components are as follows:

<b>Class participation</b>	<b>10%</b>
<b>Midterm</b>	<b>30</b>
<b>Online Quizzes</b>	<b>20 (highest 5 grades@ 4pts each)</b>
<b>Ethics Analysis Case</b>	<b>10</b>
<b>Final Exam</b>	<b>30</b>
	<b>100 %</b>

## **1. CLASS PARTICIPATION:**

Intelligent, **relevant** and **to-the-point** discussion is expected of each student and will be an important part of the general evaluation of the course. I view class participation as both an opportunity and a responsibility. Class participation provides an opportunity for students to practice important career skills in a low-cost environment. Among other skills, these include the ability to express and defend one's ideas. The cost of not having developed these skills will increase as you progress in your career (e.g., lost promotions). Class participation is also a responsibility, because students who attend class expect to learn from the viewpoints of their classmates. Non-participating students do not provide their classmates and instructor with this important benefit. Additionally: **I also expect to learn from you!** So, I encourage and expect active student participation in class. My experience is that most students typically tend to *under-estimate* - rather than *over-estimate* - the worth of what they have to say. Thus, if you are ever in doubt, I would encourage you to speak up instead of staying quiet.

The saying that "*You don't sell if you don't tell*" holds in this class. My rationale is that at this stage of your careers, most managers' communications are oral and not written. In today's business environment, managers generally spend very little time reading, and *even less time* writing reports. So, the classroom should be considered a laboratory in which you can test and develop your ability to convince your peers of the validity of your approach. On the other hand, I do recognize that some of you might learn more by listening to others than by engaging in discussions themselves, and that is fine too. Thus, while it is essential for the success of this course that we have excellent class discussions, it is not necessary that everyone actively participates in all classes. **The issue is one of quality not quantity** or frequency. I am looking for truly insightful and persuasive contributions from you.

Unexcused (or more than one excused) absences will **definitely** affect your class participation grade. **Please be aware that coming to class is NOT class participation.**

In terms of grading class participation, my expectation is that everyone should earn 100%. My expectation is that you will come to the class having already thought through and analyzed the assigned reading, problems and cases and that you will be able to demonstrate that knowledge.

### **Grading criterion for Class Participation: (All conditions apply)**

90% or more	Extremely involved in almost all class discussions; 90-100% of classes Helped create an exciting class discussion on a regular basis; Occasionally provided relevant OUTSIDE of class material or comments.
80% or more	Involved in almost all class discussions; 80- 90% of classes Typically helped create an exciting class discussion; Once provided relevant outside reading material with some comments;
70% or more	Occasionally got involved in class discussions; 70 – 80% of classes Did not detract from creating an exciting class discussion;
60 % or more	Had some participation in classes: 50 – 60% of classes Did not detract from creating an exciting class discussion;
50% or less	Had a few interventions in class: 30 – 40% of classes Did not detract from creating an exciting class discussion;
40% or less	Had only two or three interactions in class 20-30% of classes Did not detract from creating an exciting class discussion

## **2. QUIZZES**

The online quizzes will be through MBC and are due on the scheduled date. Each quiz should be completed **INDIVIDUALLY**. Please note that we will have some online quizzes as

stated in the scheduled below. All online quizzes need to be completed during class times. For the rest of the online quizzes you will have a 3-day period to complete the quiz. All due dates imply finishing the quiz at 11:50 PM. All quizzes are timed so please make necessary arrangements to make sure that you can **start and finish** the quiz on time and in **one attempt**. **I will not provide any extensions or make-up quizzes. There will be (at least) 6 quizzes and the highest 5 grades will be counted for your quiz grade.**

**Please note that you can use your books and notes to complete your quiz. However, all quizzes need to be completed individually.**

### **3. HOMEWORK AND ASSIGNMENTS**

The **assignment** for each class meeting consists of some reading as well as some homework practice problems. **You must complete the HW assigned through the text online tool: *mybusinesscourse*.** Please note, that since we have limited time, most assigned problems *will not* be discussed during the class sessions, although we will discuss some problems in class. Of course, if you have a *specific* question about an assigned problem you can contact me and I will arrange a meeting to discuss it during my office hours or discuss it in class.

This is a rigorous and demanding course, and you should plan to spend some time per week in advance preparation. **Working assigned problems is a critical factor** in successful completion of this course. Collaborative learning is used in this course to deal with assignments. **Students are encouraged to discuss all assignments with their classmates.** Although, please note that each student **MUST** complete the HW regardless of the fact that you might have collaborated in a group; since I will examine your effort completing all HW and HW completion could influence your class participation grade.

Please note that assignment exercises and problems could require two to three hours for completion, in addition to the regular time required to read the theory. **The importance of homework is highly emphasized.** You **MUST** practice as much as possible.

**You are encouraged to work on your homework with other students. HW will not be collected in class. Just make sure that you complete the HW online.**

### **4. EXAMS**

Everything discussed in class will be examinable material. Please note that our class discussions will go **beyond** the book's theory, since we will discuss contemporary class related news. So, you must keep up with these additional class discussions.

There will be one partial exam and one comprehensive final exam. The nature of the exams will be a mix of: a small matching section, multiple-choice questions and in some instances there might be one or two problems/small cases: that test you analysis, judgment, communication and understanding of the theory. **You must show all your work to receive credit on every computational problem including all multiple choice questions. No credit will be given for an unsupported answer, even if the answer is correct.**

You must bring pencils, erasers, calculator, etc., to each exam. I will not permit calculator *sharing* during the exam, and I will not allow phones or "programmable" calculators.

There will be a **10-minutes open book section at the end of the midterm exam** and a **10-minutes open book section at the end of the final comprehensive exam.** At that time, you will be advised that you can use your book. The open book section will be strictly for **ONE bounded book** during the specific time allowed. No loose pages or documents will be permitted.

Makeup exams will be given only under extraordinary circumstances **and with my prior permission.** Please do not book tickets (or have your parents book tickets) for travel prior to the completion of the final exam week. Please plan family events after the final exam week.

**GRADING SCALE:**

The final grade will be assigned according to the following scale:

A	92-100 %	4.00
A-	90-91	3.70
B+	88-89	3.33
B	82-87	3.00
B-	80-81	2.70
C+	78-79	2.30
C	72-77	2.00
C-	70-71	
D+	68-69	
D	62-67	
D-	60-61	
<b>F</b>	<b>0-59</b>	

**COMMUNICATION**

**I will communicate through e-mail**, and I'll post the course material in CANVAS. So please check your e-mail and CANVAS daily. I check my e-mail many times during the day, so PLEASE use e-mail to communicate with me. **DO not to leave phone messages in my voice mail**. If you need to talk to me outside of office hours, please send an e-mail with your phone number and I'll try to call you ASAP.

**LAPTOPS, PHONES, ETC,**

**The use of laptops, netbooks, iPads, phones or PDAs is NOT allowed in class**. If you need access to the PPT presentation I would recommend printing them before coming to class. During exams the only electronic equipment allowed is a non-programmable calculator.

**AUDIO AND VIDEOTAPING:** Audio and videotaping for any class session is strictly prohibited without prior approval.

**ACADEMIC INTEGRITY STANDARDS**

I expect that you will abide by the University's Academic Honesty Code. "Seattle University is committed to the principle that academic honesty and integrity are important values in the educational process and that violations in this area should be dealt with in the appropriate manner." Link: <https://www.seattleu.edu/academic-integrity/>. If you are not sure about whether a particular action is acceptable according to the Academic Honesty Code, you should check with me *before* engaging in it. Verified instances of plagiarism, cheating and the usage of unauthorized sources in exams, papers and other academic projects will lead to a severe penalty.

All written work must be your own except when an assignment explicitly states that teamwork is acceptable or required. Moreover, all your work must be original to this class. To avoid plagiarism, you must correctly cite the source of any idea that is not your own (from books, magazines, newspapers, Internet sites, etc.) using APA reference style, or other similar citation styles. You may reference the APA style online at: <http://libguides.seattleu.edu/theresearchpath/citeyoursources>

## **UNIVERSITY RESOURCES AND POLICIES**

### **Academic Resources**

- Library and Learning Commons (<http://www.seattleu.edu/learningcommons/>)  
(This includes: Learning Assistance Programs, Research [Library] Services, Writing Center, Math Lab)
- Academic Integrity Tutorial (found on CANVAS and SU Online)

### **Academic Policies on Registrar website**

- (<https://www.seattleu.edu/registrar/academics/performance/>)
- Academic Integrity Policy
- Academic Grading Grievance Policy
- Professional Conduct Policy (only for those professional programs to which it applies)

## **NOTICE FOR STUDENTS CONCERNING 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 located in Loyola 100, (206) 296-5740. Disability-based adjustments to course expectations can be arranged only through this process.

## **NOTICE REGARDING RELIGIOUS ACCOMMODATIONS**

It is the policy of Seattle University to reasonably accommodate students who, due to the observance of religious holidays, expect to be absent or endure a significant hardship during certain days of their academic course or program. Please see, *Policy on Religious Accommodations for Students* (<https://www.seattleu.edu/media/policies/Policy-on-Religious-Accommodations-for-Students---FINAL.PDF>)."

## **OFFICE OF INSTITUTIONAL EQUITY**

Title IX of the Education Amendments of 1972 (Title IX) prohibits discrimination based on sex in educational programs or activities that receive Federal financial assistance. This prohibition includes sexual misconduct, which encompasses sexual harassment and sexual violence. Seattle U remains committed to providing a safe and equitable learning, living, and working environment. Seattle U offers emergency, medical, and other support resources, as well as assistance with safety and support measures, to community members who have experienced or been impacted by sexual misconduct.

Seattle U requires all faculty and staff to notify the University's Title IX Coordinator if they become aware of any incident of sexual misconduct experienced by a student.

For more information, please visit <https://www.seattleu.edu/equity/>. If you have any questions or concerns, you may also directly contact the Title IX Coordinator in the Office of Institutional Equity (email: [oiie@seattleu.edu](mailto:oiie@seattleu.edu); phone: 206.296.2824) University Resources and Policies.

**ACCT 2310-03 MANAGERIAL ACCOUNTING CLASS SCHEDULE & ASSIGNMENTS**

*This is an outline and lectures, homework, quizzes and assignments should follow according to the order and sequence of this plan. However, **adjustments and changes will probably happen**, and they will be announced in class as they happen. Please note this since you are responsible for keeping up with any changes.*

<b>Date</b>	<b>Pre- Class Reading</b>	<b>Discussion topics</b>	<b>Due BEFORE class</b>
<b>Week 1</b> Jan 6, 8,10	<b>Syllabus</b> <b>Ch 1 &amp; 2</b>	<b>Introduction &amp; Syllabus.</b> Ch.1: Man. Act.	Read Syllabus and Chapter 1
<b>Week 2</b> Jan 13, 15, 17	<b>Ch. 2</b> <b>(ps.18-35)</b> <b>Online class/quiz</b>	Ch.2: Concepts and cost flows	Read Chapter 2 Recommended HW Chapter 1 & 2 <b>Jan 17-Jan 19: Online Quiz 1: Intro, Ch 1-2</b>
<b>Week 3</b> Jan 22, 24 <b>No Class: Jan 20</b>	<b>Ch. 6</b>	Ch.6: CVP	Read Chapter 6 Recommended HW Chapter 6 <b>MBC</b>
<b>Week 4</b> Jan 27, 29, 31	<b>Ch. 7</b>	Ch.7: Variable Costs	Read Chapter 7 Recommended HW Chapter 6 <b>MBC</b> <b>Jan 31-Feb 2: Online Quiz 2: Ch. 6</b>
<b>Week 5</b> Feb 3, 5, 7	<b>Ch. 8</b> (262-272; 277-295)	Ch. 7 Ch. 8: Relevant Costs	Read Chapter 8 Recommended HW Chapter 7 <b>MBC</b> <b>Feb 7-9: Online Quiz 3: Ch 7</b>
<b>Week 6</b> Feb 10, 12, 14	<b>Catch-up &amp; Review</b>	Ch. 8	Recommended HW Chapter 8 <b>MBC</b> <b>Feb 14-16: Online Quiz 4: Ch.8</b>
<b>Week 7</b> Feb 19, 21 <b>No Class: Feb 17</b>	<b>Midterm: Wednesday Feb 19</b> <b>Midterm Review: Friday Feb 21</b>		
<b>Week 8</b> Feb 24, 26, 28	<b>Ch. 3</b> <b>Ch. 4</b>	Ch. 3 Ch. 4:	Read Chapters 3 & 4 <b>Feb 28-Mar 1: Online Quiz 5: Ch 3-4</b>
<b>Week 9</b> Mar 2, 4, 6	<b>Ch. 5</b>	Ch. 5: ABC	Read Chapter 5 Recommended HW Chapter 5 <b>MBC</b> <b>Mar 6-8: Online Quiz 6: Ch. 5</b>
<b>Week 10</b> Mar 9, 11, 13	<b>Ch. 5</b> <b>Ch. 14</b>	Chapter 5: ABC Ch. 14: FSA	Work on Ethics case: Dinesh Dilemma Read Chapter 14 <b>Ethics Case DUE March 11</b>
<b>Week 11</b> Mar 16	Ch.14 <b>Review</b>	Chap. 14: FSA Review	Recommended HW Chapter 14 <b>MBC</b>
<b>Wednesday, March 18, 2020</b>	<b>Comprehensive Final Exam:</b> <b>Wednesday, March 18, 2020 2:00 – 3:50 PM</b>		