

BELLEVUE COLLEGE
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ACCT& 203

Principles of Accounting III (Managerial Accounting)
Course Syllabus (MW 12:30 -2:40 p.m., D274C)
Winter 2012

COURSE DESCRIPTION:

Course demonstrates the kind of accounting and financial data that are needed in the management process, where this information can be obtained, and how it is used by managers to carry out three essential functions in an organization: (1) planning operations; (2) controlling activities; and (3) making decisions. (Prerequisite: ACCT& 202 - course is designed for students who have completed two quarters of principles of accounting, receiving "C" or better.)

COURSE FOCUS:

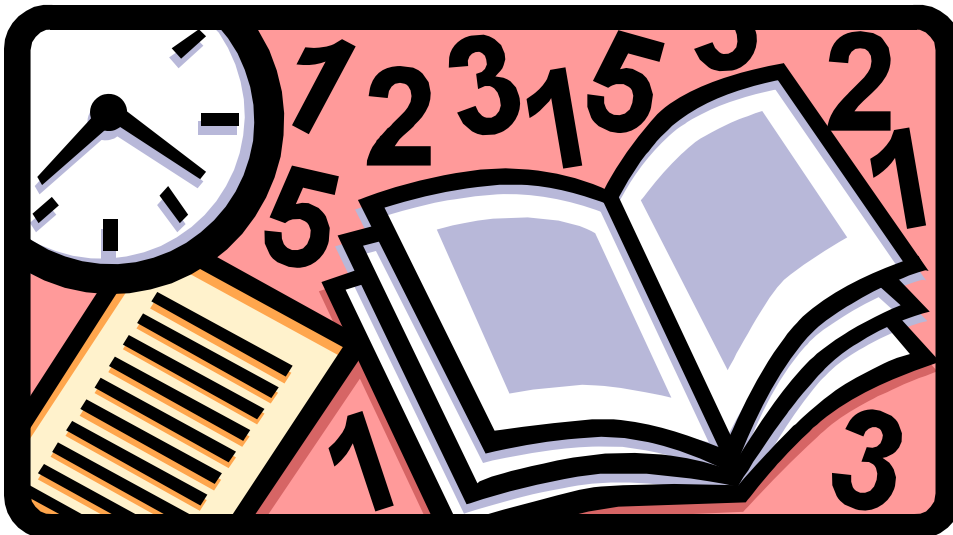
Objectives of the course are: (1) to develop a general understanding of the uses and benefits of accounting and financial data within an organization; (2) to provide a framework for applying this knowledge in various business settings; (3) to provide a strong foundation for subsequent courses in accounting, business and finance; and (4) to provide the course work which will lead to a career in the accounting field.

TEXT and REFERENCES:

Garrison, Ray H., Noreen, Eric W. and Brewer, Peter C., Managerial Accounting, 14th Ed. (2012). The text should be brought to each class.

The Briton Manufacturing Co. / a Management Accounting Simulation.

<http://www.mhhe.com/garrison14e>.



STUDENT CONTRIBUTIONS:

You are expected to spend, on average, 10 hours per week preparing for class; to take an active role in lecture/discussion and to assume self-directed approach to group work.

Tests:

Three tests are scheduled. Test dates are scheduled well ahead of time and no provision is made for make-up tests. If you know you are going to be absent on a test day, see the professor to make arrangements to take the test early.

Final Exam:

The comprehensive final examination (take home) will be distributed Wednesday, March 7. It must be completed and returned, in person, on the date and time of the final examination, Wednesday, March 21 at 11:30 a.m.

Group Activities:

The Briton Manufacturing Co. / a *Management Accounting Simulation* will be undertaken as group projects. Grades from group activities will be based both on quality of completed group assignments and peer evaluations of individuals' contributions to the group process.

COURSE EVALUATION:

| <u>Activity</u> | <u>Points</u> | <u>Grading Scale</u> |
|------------------|---------------|----------------------|
| Test 1 | 72 | 460 - 500 = A |
| Test 2 | 72 | 450 - 459 = A- |
| Test 3 | 96 | 440 - 449 = B+ |
| Final Exam | 100 | 410 - 439 = B |
| Group Activities | 120 | 400 - 409 = B- |
| Peer Evaluation | <u>40</u> | 390 - 399 = C+ |
| | | 360 - 389 = C |
| | | 350 - 359 = C- |
| TOTAL | <u>500</u> | 340 - 349 = D+ |
| | | 310 - 339 = D |
| | | Below 310= F |

COURSE SCHEDULE:

The class meets for 5 lecture/discussion hours per week. Regular classroom attendance is expected.

NOTE: Last day to withdraw without "W" on transcript is January 17. Last day to withdraw from class is February 17.

CODE OF CONDUCT: By being a student in this course you acknowledge that you are a part of a learning community in the Business Administration Transfer Program at Bellevue College that is committed to the highest academic standards. As a part of this community, you pledge to uphold the fundamental standards of honesty, respect, and integrity, and accept the responsibility to encourage others to adhere to these standards.

ASSIGNMENT SCHEDULE

| <u>DATE</u> | | <u>CLASS PREPARATION</u> | | |
|-------------|-----|---|--|---|
| Week | Day | TOPIC | READING | RECOMMENDED HOMEWORK |
| Jan 4 | W | Introduction; Managerial Accounting and Cost Concepts | (Garrison) Chapter 2 | |
| 9 | M | | | E2-2 (extended), E2-3 |
| 11 | W | <i>Briton Simulation Introduction</i> | <i>(Briton) Appendix A and Chapter 1</i> | E2-4, P2-21, E2-8, E2-11, P2-18 |
| 16 | M | HOLIDAY | | |
| 18 | W | Job-Order Costing | (G) Chapter 3 | |
| 23 | M | <i>Briton Description and Operations</i> | <i>(B) Chapter 2</i> | E3-2, E3-3, E3-5 |
| 25 | W | <u>TEST 1</u> – Includes (G) Chapters 2-3 | | E3-7, E3-12, P3-23 |
| 30 | M | Cost –Volume-Profit Relationships | (G) Chapter 5 | E5-17, E5-18 (a.) |
| Feb 1 | W | Segment Reporting: Tools for Management | (G) Chapter 6 | E5-5, E5-12, E5-11, P5-20, P5-22 |
| 6 | M | | | E6-9, E6-10, E6-12, E6-8, E6-11, E6-15 |
| 8 | W | <u>TEST 2</u> – Includes (G) Chapters 5 and 6 | | <i>Briton Problem: CVP</i> |
| 13 | M | Profit Planning | (G) Chapter 8 | E8-10, E8-3 |
| 15 | W | <i>Briton Budgets and Computer Simulation</i> | <i>(B) Chapters 3-4</i> | E8-13, E8-19, E8-15, E8-20 |
| 20 | M | HOLIDAY | | |
| 22 | W | <i>Prepare Game Year 0 Budgets and Decisions</i> | | <i>Trial Period Budgets and Decisions</i> |

ASSIGNMENT SCHEDULE

| <u>DATE</u> | | <u>CLASS PREPARATION</u> | | |
|-------------|-----|--|----------------|---|
| Week | Day | TOPIC | READING | RECOMMENDED HOMEWORK |
| Feb 27 | M | Capital Budgeting Decisions; <i>Briton Trial Period Review, Prepare Game Year 1 Budgets and Decisions</i> | (G) Chapter 13 | |
| 29 | W | | | E13-14, E13-10; <i>Game Year 1 Budgets and Decisions</i> |
| | | | | |
| Mar 5 | M | | | E13-13, P13-22, P13-17, E13-7 (Req. 1 & ROI?); <i>Briton Problem: Capital Budgeting</i> |
| 7 | W | Performance Measurement in Decentralized Organizations | (G) Chapter 11 | <i>Game Year 2 Decisions</i> |
| | | | | |
| 12 | M | | | E11-10, E11-12, E11-5; <i>Game Year 3 Decisions</i> |
| 14 | W | | | P11-14, E11-9; Peer Evaluations; <i>Game Year 4 Decisions</i> |
| | | | | |
| 19 | M | <u>TEST 3</u> – Includes (G) Chapters 8, 13 and 11 | | <i>Game Year 5 Decisions</i> |
| 21 | W | <u>FINAL EXAM</u> (Comprehensive Take Home), 11:30 a.m. | | |
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