

**Course Code & No. - Section:** ACCT 205 - Section 1  
**Course Title (Credits):** Managerial Accounting (3)  
**Term & Year:** Fall / 2014  
**Course Ref. No. (CRN):** 80082

**Instructor:** Jerry Hubbard  
**Phone:** 775-400-0319 (weekdays 9 am to 7 pm)  
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**Office:** 2<sup>nd</sup> Floor TCES

**Class Meeting Time:** TR 4:00 – 5:15 p.m.  
**Location:** TCES 106

**Prerequisites:** ACCT 204  
**Corequisites:** None

### Course Description

This course deals with the creation and use of internal accounting information to make business decisions. Topics include: interpretation of publicly available information by stakeholders, cost concepts and behavior, costing systems as applicable to various business environments, job and process costing, cost-volume-profit analysis, techniques for developing and allocating overhead costs, and incremental analysis techniques.

### Student Outcomes

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

1. Understand corporate organization, compute earnings per share, and prepare a statement of retained earnings.
2. Understand how and why corporations invest and how investments are reported in financial statements.
3. Explain the purposes and uses of a statement of cash flows and describe how cash transactions are classified in the statement of cash flows.
4. Explain the uses of dollar and percentage changes, trend percentages, component percentages and ratios.
5. Compute the ratios widely used in financial statement analysis and explain the significance of each from the viewpoints of common stockholders, creditors and others.
6. Explain the three principles guiding the design of management accounting systems and prepare a schedule of the cost of finished goods manufactured.
7. Explain what information is relevant to specific business decisions.

### Methods of Assessing Student Outcomes

Student outcomes will be assessed using the following:

1. Attendance and participation;
2. Homework
3. Quizzes
4. Midterm
5. Final exam

### Instructional Strategies

This class will utilize lectures and individual work in class using laptop computers, inquiry learning and regular class assignments. The course makes use of the **Moodle** course management system.

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**Required Texts and Materials**

1. *Financial & Managerial Accounting*, copyright 2012, by Weygandt, Kimmel & Kieso, published by John Wiley & Sons, Inc. ISBN-13 978-1-118-00423-4
2. Laptop computer (one that meets the published SNC Laptop Requirements)
3. Microsoft Office or "Open Office" if you do not have Microsoft Office.

**Attendance (10%)**

**Attendance and class participation make up 10% of the final grade. I will take attendance at the beginning of each class session.** Full attendance is expected. Exceptions for unusual and extenuating circumstances beyond a student's control will be allowed. Your final class grade will be decreased appropriately for each class you miss in excess of two weeks of class (four class sessions).

**Class Requirements**

I expect professional behavior and appropriate dress. You are business students in a business course, I expect you to behave and act accordingly.

**Before you come to class, turn your cell phone to quiet. Please do not read or send text messages.**

You may use your laptops to update your notes. However, please do not abuse this privilege with instant messaging, e-mailing or playing games.

**Prim Library Resources**

Using the library's resources effectively (not just Internet resources) contributes to developing each of SNC's core themes by providing high quality academic resources, diverse opinions, new ideas, and a future that includes building on a liberal arts education. In this course, you are encouraged to utilize the library's resources (either on-site or remotely) as necessary for course assignments.

There are no specific Prim Library resources that are required or recommended for this course.

**Sanctions for Cheating and/or Plagiarism****The Honor Code**

The faculty of SNC believes students must be held to high standards of integrity in all aspects of college life in order to promote the educational mission of the College and to encourage respect for the rights of others. Each student brings to the SNC community unique skills, talents, values and experiences which, when expressed within the community, contribute to the quality of the educational environment and the growth and development of the individual. Students share with members of the faculty, administration and staff the responsibility for creating and maintaining an environment conducive to learning and personal development, where actions are guided by mutual respect, integrity, responsibility and trust. The faculty and students alike must make diligent efforts to ensure high standards are upheld by their colleagues and peers as well as themselves. Therefore faculty and students accept responsibility for maintaining these standards at Sierra Nevada College and are obligated to comply with its regulations and procedures, which they are expected to read and understand.

**Consequences of Violating the Student Honor Code**

SNC students and faculty share the responsibility for maintaining an environment of academic honesty. Thus, all are responsible for knowing and abiding by the SNC Faculty/Student Honor Code published in the current SNC Catalog. Faculty is responsible for presenting the Honor Code and the consequences of violating it to students at the start of their classes AND for reporting all incidences of academic dishonesty to the Provost. Students are

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responsible for knowing what constitutes CHEATING, PLAGIARISM and FABRICATION and for refraining from these and other forms of academic dishonesty. Violations of the Honor Code become part of a student's academic record.

1<sup>st</sup> Offense: Student receives a zero for assignment/exam and counseling with faculty on the honor code, consequences for violating the honor code, and the value of academic honesty in learning.

2<sup>nd</sup> Offense: Student fails course and receives counseling with faculty on the honor code, consequences for violating the honor code, and the value of academic honesty in learning.

3<sup>rd</sup> Offense: Student is expelled.

### Grading Policy

This course utilizes **Moodle** to submit assignments and view grades. Assignments submitted on Moodle must be in Microsoft Excel format. Access Moodle at: <http://moodle.sierranevada.edu/moodle/>

### Your Final Class Grade will be based on the following:

Item	Weight
Homework	25%
Quizzes	15%
Participation/Attendance	10%
Midterm	25%
Final Exam	25%

Grades will be assigned in the traditional manner:

90-100%	A
80-89%	B
70-79%	C
60-69%	D
Below 59%	F

### Homework (25%)

**Homework will be graded on a pass/fail basis.** Homework should be completed and turned in on Moodle. I will accept emailed homework or hard copies if necessary. However, Excel is the preferred method and students should make efforts to learn and use Excel since Excel is the business standard and is used extensively in the world of work. Homework assignments are meant to practice and apply what was learned in class each day. Because exams will have a strong degree of correlation to materials included in the homework, you should complete all assigned work on a timely basis.

### Quizzes (15%)

There will be quizzes throughout the course.

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**Midterm (25%)**

The midterm will require you to bring your computer to class on exam day. The exam questions may be multiple choice, true/false and problem based. If you miss the midterm, you will receive a zero if you do not have an excused absence.

**Final Exam (25%)**

The final exam will require you to bring your computer to class on exam day. The exam questions may be multiple choice, true/false and problem based. If you miss the Final exam, you will receive a zero if you do not have an excused absence.

**ADA Accommodations**

In accordance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act of 1973, students with a documented disability are eligible for support services and accommodations. If a student wishes to request an accommodation, please contact the Director of Academic Support Services, Henry Conover, at (775) 831-1314 x7534, [hconover@sierranevada.edu](mailto:hconover@sierranevada.edu) or go to the OASIS offices on the third floor of Prim Library within the first week of the semester.

**The SNC Email System**

The SNC email system is the official communication vehicle among students, faculty members and administrative staff and is designed to protect the confidentiality of student information as required by the Family Educational Rights and Privacy Act of 1974 Act (FERPA). Students should check their college email accounts daily during the school year.

Students have a right to forward their SNC e-mail to another e-mail account (for example, @hotmail or @gmail). However, confidentiality of student information protected by FERPA cannot be guaranteed for SNC e-mail forwarded to an outside vendor. Having email redirected does not absolve a student from the responsibilities associated with official communication sent to his or her SNC email account.

**The Sierra Nevada College Mission Statement:**

Sierra Nevada College graduates will be educated to be scholars of and contributors to a sustainable world. Sierra Nevada College combines the liberal arts and professional preparedness through an interdisciplinary curriculum that emphasizes entrepreneurial thinking and environmental, social, economic and educational sustainability.

**SNC Core Themes:****Liberal Arts****Professional Preparedness****Entrepreneurial Thinking****Sustainability**

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**Class Schedule**

This is a tentative schedule. *It is your responsibility to regularly check Moodle for updated assignments.*

Date/ Class	Topic/Learning Objectives	Topics Covered	Homework	Quizzes
8/19/2014 Class 1	Introduction Review syllabus Corporations (Ch 11)	Corporations Organization Stockholders		
Class 2	Corporations (Ch 11)	Corporations Organization Stockholders Stocks Capital	Homework 1	
Class 3	Corporations (Ch 11)	Acctg for Stock Transactions Common Stock Treasury Stock Preferred Stock	Homework 2	
Class 4	Corporations (Ch 11)	Dividends and Retained Earnings Statement Presentation and Analysis	Homework 3	
Class 5	Investments (Ch 12)	Debt Investments		
Class 6	Investments (Ch 12)	Stock Investments		
Class 7	Investments (Ch 12)	Reporting Investments	Homework 4	
Class 8	<b>QUIZ #1</b>	<b>Chapters 11 &amp; 12</b>		<b>Quiz 1 (Ch 11 &amp; 12)</b>
Class 9	Financial Statement Analysis (Ch 14)	Comparative Analysis Tools of Analysis		
Class 10	Financial Statement Analysis (Ch 14)	Comparative Analysis Tools of Analysis Ratio Analysis	Homework 5	
Class 11	Financial Statement Analysis (Ch 14)	Ratios Analysis Review	Homework 6	

Date/ Class	Topic/Learning Objectives	Topics Covered	Homework	Quizzes
Class 12	Financial Statement Analysis (Ch 14)	Ratios Analysis	Homework 7	
Class 12	Midterm Review	Chapters 11, 12 & 14		
<b>Class 13</b>	<b>Midterm Exam</b>	<b>Chapters 11, 12 &amp; 14</b>		
Class 14	Managerial Accounting (Ch 15)	Management Accounting Accounting for Operations		
Class 15	Managerial Accounting (Ch 15)	Manufacturing Overhead	Homework 8	
Class 16	Managerial Accounting (Ch 15)	Manufacturing Costs on Financial Statements	Homework 9	
Class 17	Job Order Costing (Ch 16)	Cost Accounting Systems	Homework 10	
Class 18	Job Order Costing (Ch 16)	Job Order Cost Flow	Homework 11	
Class 19	Job Order Costing (Ch 16)	Cost of Goods Sold	Homework 12	
Class 20	<b>Quiz #2</b>	<b>Chapters 15 &amp; 16</b>		<b>Quiz 2 (Ch 15 &amp; 16)</b>
Class 21	Cost-Volume-Profit (Ch 19)	Cost Volume Relationships	Homework 13	
Class 22	Cost-Volume-Profit (Ch 19)	Fixed and Variable	Homework 14	
4/24 Class 28	Cost-Volume-Profit (Ch 19)	Contribution Margin Multiple Products High-Low Method	Homework 15	
4/29 Class 29	Incremental Analysis (Ch 21)	Relevant Costs Special Order, Make or Buy		
Class 28	Incremental Analysis (Ch 21)	Relevant Costs Make or Buy Production Constraint	Homework 16	
Class 29	Incremental Analysis (Ch 21)	Sell, Scrap, Rebuild Equipment	Homework 17	

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Date/ Class	Topic/Learning Objectives	Topics Covered	Homework	Quizzes
		Joint Product		
Class 30	Review for Final Exam	Chapters 15, 16, 19 & 21		
<b>Wednesday, 12/10/14, 3:00 pm - 6:00 pm</b>	<b>FINAL Exam</b>	<b>Chapters 15, 16, 19 &amp; 21</b>		

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