

ACCOUNTANCY 234

S. Christian
Winter, 2009

I. SCHEDULE AND GRADED ASSIGNMENTS

<u>WEEK OF</u>	<u>CHAPTER</u>	<u>ETHICS</u>	<u>PROBLEMS</u>
January	12*	Introduction	
	19	1	Prob 1-4 (33) (20 pts)
	26	2	2-25 (85) (10 pts)
February	2	3	Case 3-34 (147) (20 pts)
	9	4	Case 4-28 (183) (20 pts)
	16	Exam #1	4-25 (181) (10 pts)
	23	5	5-16 (223) (10 pts)
March	2	6	6-19 (264) (10 pts)
	16	7	Case 7-18 (306) (20 pts)
	23	Exam #2	7-12 (301) (10 pts)
	30	8	8-25 (362) (10 pts)
April	6	9	9-15 (405) (10 pts)
	13	Exam #3	
	20	10	Case 10-31 (471) (20 pts)
	27	11	Case 11-31 (513) (20 pts)
May	4	Exam #4	10-29 (470) (10 pts) 11-21 (504) (10 pts)

* On the JCC website is a link to distance learning. Using the current student tab, you will see a tutorial on Moodle. Use this tutorial to become familiar with how to use Moodle to file your assignments and check your grades.

The Workbook provides templates that will be used in preparing the majority of your assignments. All assignments shall be submitted as either a .doc or .xls. Documents submitted in other formats oftentimes cannot be opened and you will be required to resubmit in one of the formats listed above. Submit all assignments under "grades." Do NOT merely put assignments in your folder as these will not easily show up as being submitted and may be missed in grading. Those assignments marked with an asterisk do not have a template on the textbook website. After you have become comfortable in using Moodle, go to the book's Web site and review the learning aids available to you. This is where you will find the Excel templates that you will use to submit your homework problems. You will also find student tutorials on each chapter and various other learning aids. Become comfortable with using this before proceeding to Chapter 1 and its accompanying assignments.

Explanation of graded assignments:

- Ethics cases – You are required to do five (5) of the six (6) ethics cases assigned. Should you fail to hand in an ethics case or problem assignment, you may do the sixth ethics case to make up all or part of the missed points. The ethics cases are given with the chapter number first, followed by the individual problem or case number. The first number in parenthesis is the page number of the text where the assignment can be located. The second number in parenthesis indicates the point value of the assignment. For each case, answer in detail the questions asked, being sure to support your answer with sufficient detail. Your answers should be word-processed and submitted through Moodle within one (1) week after the chapter has been covered.
- Problems – With the exception of Chapter 1, a problem is assigned for each chapter. These problems will be done on the Student Excel Templates, which are available on the text's Web site. As with the ethics cases, the first number in the problem indicates the chapter, the second number, the problem number, the first number in parentheses, the page number in the text where the problem can be found and the second number in parentheses indicates the point value for each problem. The problems are also to be submitted through Moodle.

II. LEARNING OUTCOMES

After completing Accountancy 234, the student will have the ability and skills to do the following:

1. To perform accounting computations accurately at the Accounting 234 level.
2. To utilize a master budget in the planning, operations, and evaluation stages.
3. To prepare, analyze and interpret reports found in a cost accounting system.
4. To analyze and prepare accounting entries for job order and process costing systems.
5. To apply principles of cost accounting and cost behavior to decision making situations. (ADO 8)
6. To analyze and interpret non-routine business decisions utilizing various managerial accounting tools (i.e., C-V-P analysis, differential cost analysis, variable costing, et. al.).
7. To develop an awareness of the difference in managerial accounting in the U.S. and abroad.
8. To write and present clear and concise reports in a managerial accounting context. (ADO 1)
9. To analyze ethical issues confronted by accountants in the managerial/cost areas.
10. To utilize current software in the accumulation of data and preparation of reports.
11. To gain an awareness of career opportunities in the managerial/cost accounting areas.

The Board of Trustees has determined that all JCC graduates should develop or enhance certain essential skills while enrolled in the College. Several of these Associate Degree outcomes are addressed in this class as indicated above. They include:

- ADO 1 – Writing clearly, concisely and intelligently
- ADO 2 – Speaking clearly, concisely and intelligently
- ADO 3 – Demonstrate conceptual skills and mathematical reasoning
- ADO 4 – Scientific reasoning
- ADO 5 – Understanding human behavior and social systems
- ADO 6 – Understanding and appreciating aesthetic experience and artistic creativity
- ADO 7 – Critical thinking
- ADO 8 – Personal and ethical responsibility
- ADO 9 – Working in small groups
- ADO 10 – Diversity

III. CLASS POLICIES AND PROCEDURES

1. No exams will be given after the assigned dates, i.e., **NO MAKE-UP EXAMS.**
2. No late work will be accepted.
3. I reserve the right to change the class schedule as necessary to better fit the needs of the class. All changes will be announced at least seven days in advance.
4. No form of cheating or plagiarism will be tolerated. Such actions shall be dealt with in accordance with the procedures set forth in the Student Handbook.
5. A student is expected to attend all sessions of each course. Absence in no way relieves the student of the responsibility of completing all work in the course. If you miss a class, it is your responsibility to contact a classmate and find out what took place in class. You need not notify me if you are going to miss a class unless it is a scheduled exam. In the case of an exam, you must make arrangements to take the exam prior to the date scheduled on the syllabus. **FOUR ABSENCES WILL RESULT IN YOUR BEING DROPPED FROM THIS CLASS UNLESS PRIOR ARRANGEMENTS HAVE BEEN MADE.**
6. All pagers and cell phones will be turned off or on a non-noise setting upon entering class. Only emergency phone calls may be accepted during class. Failure to comply will result in your being asked to leave the class for the remainder of the evening to prevent disruption for the other students.

IV. GRADING BREAKDOWN

<u>ACTIVITY</u>	<u>POINTS</u>
Exams (4 @ 100 points each)	400
Ethics cases (5 @ 20 points each)	100 points
Problems (10 @ 20 points each)	<u>200</u> points
TOTAL	700 points

<u>GRADE</u>	<u>POINTS REQUIRED</u>
4.0	700 – 665 points
3.5	664 – 595 points
3.0	594 – 560 points
2.5	559 – 525 points
2.0	524 – 490 points
1.5	489 – 455 points
1.0	454 – 420 points
0.5	419 – 385 points
0.0	384 – and below

V. MISCELLANEOUS INFORMATION

Text: *Managerial Accounting*, 12th Edition; Garrison, Noreen and Brewer;
Irwin/McGraw Hill
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E-mail: christistevenl@jccmi.edu
Office Hours: Tuesday and Thursday: 8:00 – 9:00 a.m. Main Campus
Tuesday and Thursday: 3:00 – 6:00 p.m. Hillsdale
Wednesday: 3:00-6:00 p.m. Main Campus
Other times by appointment