ACCT 207-Managerial Accounting
Class Syllabus and Schedule
Spring 2008

Instructor: Jamie Paurus
Office Hours: 10:00-11:00 a.m.
Campus Phone: 845-7513
Email: jamie.paurus@vcsu.edu

Office: McFarland 132
Classroom: McFarland 122
Class Time: 12:00-12:50 MWF

Text and Materials:
- Website: http://www.wiley.com/college/jiambalvo

Prerequisites: ACCT 202 and BOTE 336

Description of the Class:
This course recognizes that most students taking this course will pursue careers as managers rather than accountants. The focus of this course is on using accounting information to make decisions. Avoid memorizing. A true understanding of how a particular problem solving process is applied demands a clear understanding of why it is applied. As you learn processes presented in the text, be sure to make sure you understand why those processes applied.

Ability/Skill Level:
The relevant ability for this class is Problem Solving and the skill and level are Systems Analysis/Level 4.

Evaluation and Grading:
There will be a variety of evaluation criteria for this class

<table>
<thead>
<tr>
<th>Exams</th>
<th>300pts+</th>
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<tbody>
<tr>
<td>Blackboard Assignments</td>
<td>100pts+</td>
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<tr>
<td>In Class Assignments</td>
<td>100pts+</td>
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<tr>
<td>Final Project</td>
<td>50pts+</td>
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Total Points: 550pts+

Exams will consist of true/false, work, multiple choice, completion, and essays totaling 100+ points each. Testable material consists of notes from class lectures, textbook readings, case studies, and class article assignments. Exams will only be allowed to be missed for a school sponsored event or personal emergency. Missing an exam because of an illness will require a doctor's note.

Assignments will consist of questions from the text, the use of Blackboard, short case studies, and article assignments. Due to fairness for all students, late assignments will not be accepted. In class assignments will consist of class participation based on how students interact in class discussion and problem solving activities. A description of the final project will be distributed later on during the semester.
Grades will be based on the standard University System scale.

<table>
<thead>
<tr>
<th>Percentage Range</th>
<th>Grade</th>
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<tbody>
<tr>
<td>90-100%</td>
<td>A</td>
</tr>
<tr>
<td>80-89%</td>
<td>B</td>
</tr>
<tr>
<td>70-79%</td>
<td>C</td>
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<tr>
<td>60-69%</td>
<td>D</td>
</tr>
<tr>
<td>0-59%</td>
<td>F</td>
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**Schedule:**
This course matter is tentative; adjustments will be made by the instructor as necessary. Test dates are also tentative and will be adjusted as the curriculum changes. See the instructor for any questions you may have regarding the schedule.

**Unit 1**
- Chapter 1: Managerial Accounting in the Info Age
- Chapter 2: Job-Order costing for MFG and Service Companies
- Chapter 3: Process Costing
- Chapter 4: Cost-Volume-Profit Analysis
- Chapter 5: Variable Costing

**Exam 1**

**Unit 2**
- Chapter 6: Coat Allocation and Activity-Based Costing
- Chapter 7: The Use of Cost Info in Mgmt Decision Making
- Chapter 8: Pricing Decisions, Analyzing Customer Profitability, and Activity-Based Pricing
- Chapter 9: Capital Budgeting and Other Long-Run Decisions
- Chapter 10: Budgetary Planning and Control

**Exam 2**

**Unit 3**
- Chapter 11: Standard Cost and Variance Analysis
- Chapter 12: Decentralization and Performance Evaluation
- Chapter 13: Analyzing Financial Statements: A Managerial Perspective
- Chapter 14: Statement of Cash Flows

**Exam 3**

**Student Conduct:**
Students are expected to be prepared for class discussions, examinations, assignments, and projects. This also includes reading the required material before class lectures. Students in this class are required to understand and follow the guidelines for Academic Integrity set forth by the University. Any student found violating this policy will receive an F for their semester grade. VCSU’s Academic Integrity policy can be found at [http://www.vcsu.edu/academics/academicissues.htm#integrity](http://www.vcsu.edu/academics/academicissues.htm#integrity).