

**BUSAD 1B – INTRODUCTION TO MANAGERIAL ACCOUNTING**  
**(4 UNITS) DISTANCE LEARNING**

**COURSE DESCRIPTION:**

Business Administration 1B is a foundation course in managerial accounting principles. Areas covered include study of the basic features of internal reporting systems, cost system designs, cost management and strategic management with an emphasis on business decision making.

Prerequisite	BSAD 1A
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**REQUIRED MATERIALS:**

**Rental Text:** *Financial and Managerial Accounting, 9<sup>th</sup> ed. By Warren, Reeve, Fess.* Rental price is 20% of the cost of the textbook.

**Purchase:** *Study Guide for Ch 16-27.*

**RECOMMENDED MATERIALS:**

Accounting tutorial VHS tapes are available for viewing in the LRC, TCI labs and on the college web.

**COURSE OBJECTIVE:**

1. Act as a basic course of instruction in managerial accounting for those students who plan to continue the study of accounting and to seek a career in public or private accounting.
2. Act as a basic course of study for those students who plan to enter other areas of business activity and will need an understanding of managerial accounting as a tool of business management.
3. Provide a basic accounting foundation for those students whose major interest is in economics, political science, law, or relationships.
4. Serve as a background course of study for those students who anticipate entering other professions and will need accounting to measure their financial progress in professional practice.
5. Students will be able to:
  - A. Demonstrate and apply managerial accounting principles
  - B. Apply the basic principles and concepts of management accounting for business decision making
  - C. Evaluate different methods of management planning and control
  - D. Evaluate and solve problems in management decision making
  - E. Analyze accounting information, and be able to demonstrate and apply accounting principles for manufacturing and service firms

## **GRADING POLICY:**

Your Semester Grade Will Be Based On The Total Number Of Points Earned During The Semester.

Points will be earned as follows:

- |               |     |
|---------------|-----|
| 1. Unit exams | 80% |
| 2. Homework   | 10% |
| 3. Quizzes    | 10% |

THE GRADING SCALE WILL BE: A- 85%, B-75%, C-65%, D-50%

## **ATTENDANCE POLICY**

The format of the class allows complete student control of their work schedule within the confines of deadlines established by the course calendar.

. All work must be completed and turned in by the due dates set up in the calendar.

Students should drop the class if they are not making “Continuing Progress” in the class (See counseling center for drop dates). “Continuing Progress” is defined as turning in work as scheduled. Work on the class every week. Continuous work is necessary for success. Estimate at least 10 hours/week of study time for this class!!

## **CALENDAR:**

The calendar is intended as a suggested pace for covering the material which parallels the traditional classroom course. Students are only bound by the deadlines set by the class calendar. All assignments and unit exams **must** be turned in by the due dates **but** may be turned in early. The exams will include multiple choice questions and/or problems. You must use a scantron for the exams, and they must be proctored. You also must use a scantron for the quizzes, or e-mail the answers with instructor approval. The quizzes are available thru the LRC, TCI Lab or the instructor. The quizzes are take home, open book. . **NO work will be accepted after May, 20.**

## **CLASS OUTLINE:**

<u>Unit 1</u>	The Nature of Managerial Accounting & Cost Systems	CH 16, 17
<u>Unit 2</u>	Cost Management	CH 18, 19
<u>Unit 3</u>	Budgeting and Analysis	CH 20, 21
<u>Unit 4</u>	Activity Analysis	CH 22, 23
<u>Unit 5</u>	The New Environment	CH 24, 25, 26

## **HOMEWORK AND EXAM DUE DATES:**

### Unit 1

2-8	Quiz 16 & Ch 16 HW
2-14	Quiz 17 & Ch 17 HW
2-22	Unit Exam

### Unit 2

2-29	Quiz 18 & Ch 18 HW
3-7	Quiz 19 & Ch 19 HW
3-14	Unit Exam

### Unit 3

3-28	Quiz 20 & Ch 20 HW
4-4	Quiz 21 & Ch 21 HW
4-11	Unit Exam

### Unit 4

4-18	Quiz 22 & Ch 22 HW
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4-25 Quiz 23 & Ch 23 HW

4-29 Unit Exam

Unit 5

5-1 Quiz 24 & Ch 24 HW

5-9 Quiz 25 & Ch 25 HW

5-16 Quiz 26 & Ch 26 HW

5-20 Unit Exam

**CHAPTER HOMEWORK ASSIGNMENT:**

Homework assignments are from the study guide. To get maximum benefit from the homework assignments you should do the following:

1. Answer the questions.
2. Check your answers with the answer keys in the back of the study guide.
3. Correct any errors.
4. Turn in HW on time.

For each chapter answer the matching, fill-in-the blanks, and T/F sections using the answer sheets supplied **plus:**

Chapter	16	Ex. 16-3, Prob. 16-1
Chapter	17	Ex. 17-2, Prob. 17-2
Chapter	18	Ex. 18-3, Prob. 18-1, 18-2
Chapter	19	Ex. 19-3, Prob. 19-1
Chapter	20	Prob. 20-2
Chapter	21	Ex. 21-1, Prob. 21-2
Chapter	22	Ex. 22-1, Prob. 22-2
Chapter	23	Ex. 23-1, Prob. 23-1, 23-3
Chapter	24	Ex. 24-1, 24-3, 24-4
Chapter	25	Ex. 25-1, 25-3
Chapter	26	Ex. 26-2, Prob. 26-2