

**Instructor:** Linda Whitten  
**Office Location:** Bldg 8 Room 8209A  
**Office Hours:** 2:00-4:30 MW  
**Class Duration:** 8:10-10:00 Mon & Wed

**Phone:** 650 738-4372  
**E-mail:** whitten@smccd.edu  
**Website:** <http://www.smccd.edu/accounts/whitten/index.html>

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### **PREREQUISITE & RECOMMENDATIONS:**

Prerequisite: ACTG 121 with a grade of C or better or equivalent.  
Recommended: either BUS 120 or MATH 241 or equivalent, BCM 225 or equivalent

### **COURSE DESCRIPTION:**

ACTG 131, Managerial Accounting, CRN# 30012, 4 units, 8:10-10:00 Mon & Wed . Plus 1 lab hour per week by arrangement  
Examination of accounting techniques for managers. Includes forecasting, budgeting, cost accounting, break-even analysis, responsibility accounting and other practices which facilitate decision making in an ethical business environment.  
*Transfer credit: UC: CSU.*

### **STUDENT LEARNING OUTCOMES:**

**Upon successful completion of the course the student will be able to:**

- Identify appropriate managerial accounting tools to use in managerial decision making.
- Analyze and use managerial accounting reports to make business decisions.
- Identify and assess ethical corporate behavior.

### **TEXTBOOK AND OTHER MATERIALS:**

**Required:**

- The text package at the bookstore which includes the Garrison, Noreen and Brewer *Managerial Accounting 14<sup>th</sup> Ed* Chapters 1-13 + **connect plus** (connect access card + the e-book).
- Any American (no foreign) version of *Managerial Accounting 14<sup>th</sup> ed* by Garrison, Noreen and Brewer + purchase of an access card for **connect** (go to the connect site for your class to purchase)
- **Connect Plus** from McGraw-Hill. Includes access to connect and the e-book for one semester (go to the connect site for this class for purchase)
- Students must read the **Wall Street Journal** since relevant articles will be discussed in class. If you wish to subscribe go to [WSJ.com/studentoffer](http://WSJ.com/studentoffer) You will receive both print and online versions for the same student price. WSJ will ask what school you attend "Skyline College" and then who is your professor and you select "Whitten" I often read mine on my iPad since they have a mobile app.

### **ASSIGNMENTS:**

This course will require at least 5 hours of preparation time per class. Time management is essential. You cannot afford to fall behind in assignments; catching up is extremely difficult. If you find that you cannot master the material in this amount of time, go to the accounting lab immediately for help on how to study more efficiently. Just doing your homework in the lab can be a time saver in that you may ask questions when you are stuck.

Although only selected exercises and problems have been assigned, you should work as many additional exercises and problems as you can. Solutions for extra problems are on the instructor's website. The password is **ACTG131**.

Homework counts for 10% of the course grade. Read each chapter and review the questions before proceeding to the exercises and problems. If you feel uncertain about how to do an assignment, you can look at the illustrations in the chapter and follow the format, check solutions to problems not assigned, ask for help in the accounting lab.

You are expected to have completed the assignment before class. Homework will be checked for credit daily. Late homework will not be accepted. If you cannot come to class, send your work with another student or you may email to instructor. Late homework is not accepted for credit. If you arrive late to class, see me after class to make sure that you get partial credit for the assignment.

**Go to the accounting lab and sign up for a scheduled weekly lab session.** David Hall is the lab tutor. A **separate syllabus** for lab assignments is on the last page of this document. Your lab points will count for 5% of your grade in ACTG 131. Failure to complete these assignments will harm your grade.

Success in this accounting course is dependent upon regular attendance, participation, and the completion of assigned homework. You may use the accounting lab for working on assignments or getting tutorial help whenever the lab is open in addition to your regularly assigned lab hour.

The accounting lab contains computers for your use. An accounting tutor is available in the lab for tutorial help in both problems and computer assignments. The Accounting lab is located in Room 8-209 and the phone number is 738-4247. Lab hours are:

Monday-Thursday	8:00 am to noon
Monday-Thursday	4:00 pm to 6:30 pm

- all beepers and phones must be mute during instruction
- no food allowed in the lab

**GRADING POLICY:**

**No makeup's** will be given on assignments or exams. You must take quizzes before the assigned deadline. After the deadline, you will be locked out of the quiz and the solution if you didn't attempt the quiz. Classroom assignments must be completed **BEFORE** class on the date of the assignment. Lab assignments will be due by Thursdays at 6 pm. Exam dates are listed on the classroom assignment sheet. If you cannot make the class period of the exam, you must make arrangements to take the exam **BEFORE** that date. *All cell phones must be turned off and placed in book bag on floor during testing. Failure to do this will result in a grade of zero on the exam.*

**Academic integrity** is expected of you at all times (*go to the Skyline College 2012-2013 Catalog page 45 for a full description*). Violation of academic integrity rules will result in academic discipline at Skyline College. The course grade will be based on a weighted numerical average and a final letter grade for the course will be assigned using the standard 90-100 A, 80-89 B, etc.

Exam 1	25%	Quizzes	10%
Exam 2	25%	Homework	10%
Exam 3	25%	Lab Work	5%

**CLASS FORMAT:**

This course is a combination of lecture, demonstration, and group discussions. You are expected to participate in the group process and in class discussions. The instructor will introduce the chapter material and go over assigned homework and the class will break into informal groups for additional discussions and problem solving.

Please turn cell phones to silent in class.

**Withdrawal Policy.** If you wish to withdraw, please go to Websmart and observe the following deadlines:

<b>Last day to Drop February 3</b>	<b>Last Day to withdraw</b>	<b>April 25</b>
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**RESOURCES:**

If you qualify for accommodations in this class, make sure the instructor gets a copy of your letter from DSPS. If you do not have one, contact DSPS at 738-4280. If you need any other help such as counseling or financial aid, contact the Student Services One Stop Center in Bldg 5.

Tutors are available in the Learning Center and in the Accounting Lab. Please take advantage of this opportunity for help.

**CONNECT REGISTRATION INSTRUCTIONS:**

Go to the following web address and click on the "register now" button:



[http://connect.mcgraw-hill.com/class/l\\_whitten\\_spring\\_2013\\_mw\\_8-10](http://connect.mcgraw-hill.com/class/l_whitten_spring_2013_mw_8-10)

if you have any trouble with registration, please contact customer support at <http://mpss.mhhe.com>

**131 AA Assignment to be completed BEFORE class**

1/14 Introduction and Read Chapter 1

1/16 Read Chapter 2

**1/21 holiday, no class**

1/23 Exercises 2.1, 2.2, 2.3, 2.5, 2.6, 2.8, 2.11; Problem 2.20

1/28 Read Chapter 3

1/30 Exercises 3.1, 3.2, 3.3, 3.5, 3.6, 3.7; Problems 3.22, 3.24

2/4 Read Chapter 4

2/6 Exercises 4.11, 4.12, 4.13, 4.14, 4.8; Problems 4A.5, 4A.11

2/11 Read Chapter 5

2/13 Exercises 5.9, 5.10, 5.11, 5.12; Problems 5.20, 5.21

**2/18 holiday, no class**

2/20 Read Chapter 6

2/25 Review for exam

2/27 **Exam Chapters 1-5**

3/4 Exercises 6.3, 6.7, 6.9, 6.11, 6.14; Problems 6.16, 6.18

3/6 Read Chapter 7 & **create project groups**

- 3/11 Exercises 7.6, 7.7, 7.8, 7.9, 7.11, 7.17, 7.18
- 3/13 Read Chapter 8 & **Select Project leader send email to instructor**
- 3/18 Exercises 8.7, 8.10, 8.12, 8.13, 8.14 ; Problems 8.16, 8.17, 8.22
- 3/20 Read Chapter 9
- 3/25 Exercises 9.4, 9.13, 9.17, 9.18 ; Problem 9.22
- 3/27 Read Chapter 10

### **Spring Break, no class**

- 4/8 Review for Exam
- 4/10 **Exam 2 Chapters 6-9**
- 4/15 Exercises 10.6, 10.8, 10.9, 10.10, 10.11
- 4/17 Read Chapter 11 & **Project PowerPoint draft email to instructor**
- 4/22 Exercises 11.5, 11.6, 11.7, 11.8, 11.9, 11.10; Problems 11.14, 11.15, 11.19
- 4/24 Read Chapter 12
- 4/29 Exercises 12.6, 12.7, 12.10, 12.11, 12.14; Problems 12.18, 12.19, 12.21
- 5/1 Read Chapter 13 & **Project PowerPoint File Due**
- 5/6 Exercises 13.7, 13.8, 13.9, 13.11, 13.14; Problems 13.16, 13.17, 13.21
- 5/8 Read Chapter 13 Appendix C
- 5/13 Exercises 13C.1, 13C.2, 13C.4, 13C.6
- 5/15 **Project presentations**
- 5/22 **Exam Chapters 10-13 + Chapter 13 Appendix C**
- Wed 8:10-10:40**

## ACCOUNTING LAB RULES AND POLICIES

- Sign up for a scheduled lab time at the beginning of the semester, Room 8-209
- **Log into the Attendance Computer when using the Accounting Lab for any reason.**
- Assignments are to be completed in the Accounting Lab. THEY ARE NOT HOMEWORK.
- Assignment sheets for the semester are handed out by your Professor. Weekly assignments are also posted on the whiteboard in front of the lab. Please check the whiteboard for any notes or updates regarding the assignments for the week.
- Assignments can be done in groups of up to 3 students. **All students must be present, and signed into the lab attendance computer.** All students in the group must work on each problem. Weekly assignments cannot be split up between the group. Assignments can be handwritten, or typed on the computer, unless a specific computer program is required for the assignment.
- **IF YOU ARE CAUGHT TURNING IN COPIES OF THE ANSWER KEY, IT WILL BE REPORTED TO YOUR PROFESSOR.**
- Only two assignments can be turned in late per semester, provided they are not more than two weeks late, and the exam covering the chapter has not been taken. **Once an exam has been taken on the chapter/subject, no credit can be received for the lab assignment, even if you have any of your two late exceptions remaining for the semester.**
- Only complete assignments will receive credit. Partial credit is not given. Once credit is received, you may check out the answer key to review your work. **The keys must remain in the lab and cannot be photocopied, or copied with cameras, cell phones, etc.**
- All assignments are due by Thursday, 6:20pm of the week they are assigned.

### THE FOLLOWING NOT ALLOWED IN THE ACCOUNTING LAB:

- **NO FOOD OR DRINKS**
- **DO NOT PRINT CLASS NOTES, HANDOUTS, LECTURE NOTES, OR OTHER NON ACCOUNTING LAB FILES IN THE LAB.** Printing should be limited to 1-3 pages for each lab assignment.
- NO PHONE CALLS OR LOUD CONVERSATION. PLEASE MAKE PHONE CALLS OUTSIDE OF THE LAB
- NO IN-APPROPRIATE WEB USE. Non-school related web use is allowed, unless the sites are offensive, or the computers are needed by students who need to complete class assignments or projects.
- NO PETS

## LAB ASSIGNMENTS

### ACCOUNTING 131AA – SPRING SEMESTER 2013

If you need to makeup a lab session or a holiday falls on your scheduled lab day, you must select another lab time to makeup your assignment for that week. Any exceptions for assignments must be arranged with the lab tutor.

**All lab assignments must be completed by Thursday at 6 pm**

Week of 1/28	2.14, 2.16	10 Points
Week of 2/4	3.23, 3.28	10 Points
Week of 2/11	4.18, 4A.10	10 Points
Week of 2/18	5.25, 5.26	10 Points
SEE CONNECT DATES	Practice Examination I	10 Points
Week of 3/4	6.19, 6.23	10 Points
Week of 3/11	7.19, 7.20	10 Points
Week of 3/18	8.19, 8.21	10 Points
Week of 3/25	9.24, 9.25	10 Points
SEE CONNECT DATES	Practice Examination II	10 Points
Week of 4/15	10.14, 10.15	10 Points
Week of 4/22	11.17, 11.20	10 Points
Week of 4/29	12.23, 12.25	10 Points
Week of 5/6	13.27, 13.30	10 Points
Week of 5/13	13C.5	10 Points
SEE CONNECT DATES	Practice Examination III	10 Points