

School of Business and Nonprofit Management

Course Syllabus

Course: Managerial Accounting; BSE-2120

Academic Year: 2012/13

Semester/Quad: Fall Semester

Credit Hours: 4.00

Instructor: Mr. Emile Cambry, Jr.

Phone: 773-882-2936

Email: ecambry@northpark.edu

Availability:

Please contact me via email. I will reply within 24 hours during the week and within 48 hours on weekends. Also, if necessary, telephone conversations can be requested (send email to request times).

Course Description:

In this course, students will have the opportunity to learn the basics of financial accounting, including the following: accounting cycle, transaction analysis, debits and credits, financial reporting concepts, and internal control. These topics will be discussed in the context of business situations. The ethical implications of accounting decisions in business situations will also be discussed.

Introductory Comments:

Welcome to the course. I look forward to exploring this course with you! I will call on everyone in class, so be prepared to participate, go to the board, and read prior to class.

Course Materials:

REQUIRED

Introduction to Managerial Accounting, 5th edition; Brewer, Garrison & Noreen, ISBN 0073379352, McGraw Hill

Essential IDEA Objectives:

1. Gaining factual knowledge (terminology, classifications, methods, trends).
2. Learning fundamental principles, generalizations, or theories.
3. Learning to apply course material (to improve thinking, problem solving, and decisions).

Specific Course Objectives:

Course Methodology:

In this course, we'll be doing practice problems to apply the theoretical framework with practical application. We will also do a considerable amount of group work so students have an opportunity to learn from each other.

Computer Requirements:

In order to effectively participate in and successfully complete this course, each participant will need to have access to a computer and a high-speed internet connection. Please visit <http://www.northpark.edu/Campus-Life-and-Services/Information-Technology/Network/Minimum-Requirements> for information on computer requirements.

Technical Skills Required:

None out of the ordinary

Schedule of Weekly Assignments:

Week	Dates	Topics	Assignment(s)
1	10/30/12	An Introduction to Managerial Accounting and Cost Concepts	Read Chapter 1
2	11/06/12	Systems Design: Job-Order Costing	Read Chapter 2, Quiz 1
3	11/13/12	Systems Design: Process Costing	Read Chapter 4, Quiz 2
4	11/20/12	Cost Behavior: Analysis and Use	Read Chapter 5, Quiz 3
5	11/27/12	Cost-Volume-Profit Relationships	Read Chapter 6, Quiz 4
6	12/4/12	Profit Planning Standard Costs	Read Chapter 7 and 8
7	12/11/12	Flexible Budgets and Overhead Analysis Relevant Costs for Decision Making	Read Chapter 9 and 11

Grading:

Assignment	Points	Grade %
Exam 1	250	25%
Exam 2	250	25%
Quizzes 1-4	250	25%
Attendance, Homework, and Participation	250	25%
Total	1000	100%

Grade Mapping:

Numeric Grade	Letter Grade	Numeric Grade	Letter Grade	Numeric Grade	Letter Grade
950-1000	A (95-100%)	800-820	B- (80-82%)	670-700	D+ (67-70%)
900-940	A- (90-94%)	770-790	C+ (77-79%)	630-660	D (63-66%)
870-890	B+ (87-89%)	730-760	C (73-76%)	600-630	D- (60-63%)
830-860	B (83-86%)	700-720	C- (70-72%)	<600	F (<60%)

Assignment Grading Policies:

Assignments will be graded according to the rubrics given. Grades, and instructor feedback, will be posted in Moodle.

Please be aware that any late submission of an assignment will incur a penalty. A late submission which is received within 24-hours of the deadline will be assessed an automatic 10% point deduction, and a submission which is received 24-48 hours after the deadline will be assessed an automatic 20% point deduction. No submissions will be accepted over 48-hour past the deadline.

Student Responsibilities:

Come to class on time and ready to participate.

Instructor Responsibilities:

As your instructor, I will:

- Provide updated information on relevant resources for the various topics of interest
- Read and critically assess students' assignments and provide feedback within 7-10 days of receipt
- Facilitate a participant-centered course experience, which focuses on student learning
- Respond to all student e-mails within 48 hours of receipt (target is 24 hours)
- Respond to all student phone calls within 48 hours (target is 24 hours)

POLICY STATEMENTS

Academic Honesty

In keeping with our Christian heritage and commitment, North Park University and the School of Business and Nonprofit Management are committed to the highest possible ethical and moral standards. Just as we will constantly strive to live up to these high standards, we expect our students to do the same. To that end, cheating of any sort will not be tolerated. Students who are discovered cheating are subject to discipline up to and including failure of a course and expulsion.

Our definition of cheating includes but is not limited to:

1. Plagiarism – the use of another’s work as one’s own without giving credit to the individual. This includes using materials from the internet.
2. Copying another’s answers on an examination.
3. Deliberately allowing another to copy one’s answers or work.
4. Signing an attendance roster for another who is not present.

In the special instance of group work, the instructor will make clear his/her expectations with respect to individual vs. collaborative work. A violation of these expectations may be considered cheating as well. For further information on this subject you may refer to the Academic Dishonesty section of the University’s online catalog.

In conclusion, it is our mission to prepare each student for a life of significance and service. Honesty and ethical behavior are the foundation upon which such lives are built. We therefore expect the highest standards of each student in this regard.

Attendance Policy for Graduate Courses

The graduate courses in the SBNM are all 7 weeks in length. Missing one class session is allowed without penalty as long as all readings and assignments are made up by the student within a reasonable time period (the following week). Failing to log into an online course site for an entire week is allowed, but a penalty may be applied at the instructor’s discretion. Missing a second class session is allowed only in unusual circumstances by prior arrangement with the instructor. Since this represents almost 30% of the engagement time for the course, the student runs the risk of receiving a lower overall grade for the class. Faculty are encouraged to drop the course grade by a full letter grade in this situation. A student who misses three classes (or the equivalent for an online class) will automatically fail the course, unless the student drops the course before the seventh week of class. Students who drop a course will be held responsible for tuition, based upon the current North Park University policy outlined in the University Catalog (found on the NPU website).

Attendance Policy for Undergraduate Courses

Attendance and participation are vital. Thus, students are expected to attend every class session, and to arrive on time – tardiness is undesirable and disruptive to your fellow classmates. This course has a strict requirement of documented, advance notification. If you are unable to attend any class session, you are to inform me (preferably by email) **prior to** that session. You need to provide a reason for your absence. Failure to provide advance notification will result in an unexcused absence. Be advised that poor attendance can affect your grade adversely

APA Requirement

The School of Business and Nonprofit Management (SBNM) has adopted the *Publication Manual of the American Psychological Association* (APA) as the standard and required format for all written assignments in SBNM courses.

Our goal in adopting the *APA Manual* is to enhance student learning by:

- 1) Improving student's writing skills.
- 2) Standardizing the required format of all written assignments in all SBNM courses.
- 3) Emphasizing the importance of paper mechanics, grammatical constructs, and the necessity of proper citations.
- 4) Holding students accountable for high quality written work.

If you are unfamiliar with the requirements of the *APA Manual*, we recommend that you purchase the reference manual and/or that you consult one or more of the suggested resources as listed on the Student Resources section of the SBNM website. ***It is your responsibility to learn and ensure that all written work is formatted according to the standards of the APA Manual.***

Students with Disabilities

Students with disabilities who believe that they may need accommodations in this class are encouraged to contact your program's office (Business: 773-244-6270). Please do so as soon as possible to better ensure that such accommodations are implemented in a timely manner. For further information please review the following website: <http://www.northpark.edu/ada>