

ACCT 206 ~ section 1070
INTRODUCTION TO MANAGERIAL ACCOUNTING
Fall 2009. Friday 6:00pm to 9:00pm, Room B215

INSTRUCTOR: *James Cruz*
 I am an Adjunct Faculty member. I work full time at Intermountain Gas Company and having been teaching one accounting class per semester since 2005.

OFFICE: *Intermountain Gas Company*
Corporate Offices
555 South Cole Road, Boise (just south of Franklin road)

PHONE: work: 377-6165 (8am to 5pm) home: 385-9493 (9pm to 11pm)

E-MAIL: jamesCruz@yahoo.com

MY EDUCATION:

<u>Bachelors Degree:</u> Business Administration, Accounting Northeastern University, Boston, MA (graduated 1991)	<u>Masters Degree:</u> Computer Science, Information Systems DePaul University, Chicago, IL (graduated 1999)	<u>Certifications:</u> - Certified Public Accountant (1994) - Certified Information System Auditor (2008)
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WORK EXPERIENCE:

<u>Industry Accounting:</u> - Intermountain Gas Company (gas utility) - Lee Read Jewelers (retail industry) - King Menus (manufacturing industry) - PixTech (manufacturing industry) - SBC Communication (phone utility)	<u>Public Accounting:</u> - Small/medium size CPA firms in Boston, MA.	<u>Academia:</u> - Boise State University. ac205 – Financial Acctg ac206 – Managerial Acctg ac450 – Auditing - Internal & Info Service
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OFFICE HOURS: 5:30 to 6:00 before class in the lobby of the business building; or by appointment

DEPT. WEBSITE: <http://ac.boisestate.edu>

Course Website: <http://blackboard.boisestate.edu> * check regularly

TEXTBOOKS: *Introduction to Managerial Accounting, 4th edition,*
 by Brewer, Garrison, and Noreen, published by McGraw-Hill, Irwin, Inc, 2008.
 ISBN 978-0-07-337935-7

COURSE DESCRIPTION:
ACCT 206 INTRODUCTION TO MANAGERIAL ACCOUNTING.

Emphasizes the use of accounting information in business planning, control, and decision making.

Students should develop their abilities to:

- (1) identify and gather relevant financial information for decision making and prepare elementary reports;
- (2) understand and evaluate published financial reports; and
- (3) communicate this information to assist in managerial decision making.

Prerequisites: ACCT 205 – Introduction to Financial Accounting.

Lower-division courses:

Course	Comments
ACCT 205 - Financial Accounting	Creating the Balance Sheet & Income Statement
ACCT 206 - Managerial Accounting	Mainly Bal Sheet - Inventory accounts & Income Stmt – Goods of goods sold

Upper-division courses: (for those that love accounting)

Course	Comments
ACCT 304 - Intermediate Accounting 1 ACCT 306 - Intermediate Accounting 2 ACCT 308 – Intermediate Accounting 3	These 3 classes take a very detail look at Financial Accounting (AC205).
ACCT 314 – Cost Accounting	This class takes a deeper look into cost principles discussed in Managerial Accounting (AC206).
ACCT 302 - Federal Income Taxes ACCT 350 - Accounting Information Systems ACCT 405 - Financial Statement Auditing ACCT 450 - Internal / Info Systems Auditing	Additional accounting classes.

MY GRADING HISTORY:

			A	B	C	Passed	D	F	Enrollment	Pass Rate	Class Average
Fall 2008	ac206	M 6:00	12	11	3	26	2	7	35	74%	80%
Spring 2008	ac206	F 6:00	13	15	8	36	2	4	42	86%	81%
Fall 2007	ac206	M 6:00	12	12	9	33	3	3	39	85%	81%
Spring 2006	ac206	M 6:00 (Nampa)	8	6	4	18	0	1	19	95%	84%
OVERALL						113			135	84%	

GRADING:

EXAM 1	100
EXAM 2	100
EXAM 3	100
EXAM FINAL (comprehensive)	150
Homework assignments (1, 2, 3)	100
TOTAL POINTS:	550

ASSIGNMENTS:

On exam nights, I will collect and grade **ALL assignments** that are due. You must complete the “self-grading assignment sheet” and place the assignments in order. I will accept old assignments, there is no point deduction.

I have found a direct relationship between a student’s assignments completion grade and their exam grade. Meaning if you do only 60% of the assignments, you will most likely get a 60% on the exam.

Do not hand in my solutions as your work. This would be cheating. (see cheating section below). I prefer that you hand write your work.

EXAMS:

There will be three exams and a final exam that will include material covered on the first three exams. Make-up exams will be considered on an individual basis prior to the exams.

There are NO extra credit points. (so do the assignments)

CHEATING:

In accordance with Boise State University policy, any instance of dishonesty in this class will result in a failing grade for the course and/or other actions.

Cheating or plagiarism in any form is unacceptable. Please do not cheat on exams or homework assignments. Do your own best work. It is okay to work with others on the homework, but turn in your own work, not a copy. The University functions to promote the cognitive and psychosocial development of all students. Therefore, all work submitted by a student must represent her/his own ideas, concepts, and current understanding. There are stiff penalties allowed by the University for cheating. If you have any doubt about what constitutes cheating, please see me.

I also encourage you to read BSU’s Student Conduct Code, which can be found at the following web address: <http://www.boisestate.edu/osrr/>.

Letter Grade		Grading scale			
Letter Grade	GPA	Scale			
A +	4.0	97%	98%	99%	100%
A	4.0	93%	94%	95%	96%
A -	3.7	90%	91%	92%	
B +	3.3	87%	88%	89%	
B	3.0	83%	84%	85%	86%
B -	2.7	80%	81%	82%	
C +	2.3	77%	78%	79%	
C	2.0	73%	74%	75%	76%
C -	1.7	70%	71%	72%	
D +	1.3	67%	68%	69%	
D	1.0	63%	64%	65%	66%
D -	0.7	60%	61%	62%	
F	0.0	59% or less			

HOW TO PASS THIS CLASS.

1. Study the chapter before the lecture.

Start each chapter by reading:

Decision Feature

Introduction (only a paragraph or 2)

Quickly skim the chapter. (Do not read word for word, just take a few minutes)

Summary

Glossary

Work through the "Review Problem" using the solution. – Very Important!!!

2. Attend class and ask questions.

3. Do the Assignments and make sure you understand them.

There is a lot of homework for this class. You should plan on spending 5 hours per week. Use the homework problems to determine which sections of the chapter you need to read in detail.

TEAM ACCOUNTING:

In the business world, your performance can be greatly enhanced by your co-workers.

I will create teams of 3, 4 or 5 students. Teammates should work together to enhanced their understanding of the accounting concepts.

- discuss homework's together
- if someone is absent, get notes from a teammate
- improve communication skills
- develop new friendships
- study for exams together

I feel that actively participating on your team will help your understanding of accounting, but it is not required.

No.	Date	<p align="center">Read / Topic – the schedule may <u>change</u>. ** assignments are on the “AC206 assignments self grading sheet”</p>
1	8/28 Fri	<p>Introduction to the class. <u>Chapter Prologue</u> “Managerial Accounting and the Business Environment” <u>Chapter 1</u> “Introduction & Cost Concepts” (Inventory, Cost of goods Manufactured)</p>
2	9/04 Fri	<p><u>Chapter 2</u> “Systems Design: Job Order Costing” (Job-Order costing system, Predetermined overhead rate, Journal Entries)</p>
<p align="center">September 4, 2009 (Friday) by mid-night - Last Day to add a class or DROP without a "W" and receive a refund (less processing fee).</p>		
3	9/11 Fri	<p><u>Chapter 5</u> “Cost Behavior” (Fixed & Variable cost, High-Low Method, Income Stmt – contribution format) ** Review for exam</p>
4	9/18 Fri	<p>Exam 1 (Chapters 1, 2, 5) I will collect and grade assignments. (exam starts at 5:30pm due to football game – BSU vs. Fresno)</p>

No.	Date	<p align="center">Read / Topic – the schedule may <u>change</u>. ** assignments are on the “AC206 assignments self grading sheet”</p>
5	9/25 Fri	<u>Chapter 3</u> “Systems Design: Activity-Based Costing” (ABC – Activity Based Costing)
6	10/2 Fri	<u>Chapter 4</u> “Systems Design: Process Costing” (journal entries, quantity schedule, equivalent units)
<p align="center">October 2, 2009 (Friday) - last day to drop (with a "W"). WITHDRAWAL.</p>		
7	10/09 Fri	<u>Chapter 6</u> - “Cost-Volume-Profit Relationships” (Break even calculation) <u>Chapter 7</u> - “Profit Planning” (Sales Budget, Production Budget, Cash Budget) ** Review for exam.
8	10/16 Fri	Exam 2 (Chapters 3, 4, 6, 7) I will collect and grade assignments.

No.	Date	Read / Topic – the schedule may <u>change</u> . ** assignments are on the “AC206 assignments self grading sheet”
9	10/23 Fri	<u>Chapter 10</u> “Decentralization” (Return on Investments) <u>Chapter 12</u> “Capital Budgeting Decisions” (Net Present Value)
10	10/30 Fri	<u>Chapter 11</u> “Relevant Costs for Decision-Making” (make or buy decisions, resource constraints)
11	11/06 Fri	No Class. (I have to travel out of town) (FYI – 6:00pm Football game: BSU vs. Louisiana Tech)
12	11/13 Fri	<u>Chapter 9</u> “Flexible Budgets” ** Review for exam
13	11/20 Fri	Exam 3 (Chapters 9, 10, 11, 12) I will collect and grade assignments (exam starts at 5:30pm due to football game – BSU vs. Utah State)

14	11/27 Fri	<u>NO CLASS.</u> Thanksgiving Holiday.
15	12/04 Fri	Guest speaker – The topic is Money. ** Review for Final exam
16	12/11 Fri	FINAL EXAM: (Friday from 6:00 to 8:00) (Chapters 1, 2, 3, 4, 5, 6, 7, 9, 10, 11, 12) I will collect and grade assignments. This is the deadline for any late assignments.