

BUS 202: Principles of Managerial Accounting  
University of San Francisco  
Spring 2017

Nicholas Ross, PhD

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Professor: Nick Ross  
Email: ncross@usfca.edu  
Required Text: Managerial Accounting for Undergraduates, 1e  
Christensen, Hobson, Wallace  
The electronic version is **required**  
Required equipment: Laptop  
Office Hours: MW 12PM - 1PM and by appointment  
Office Location: Malloy Hall 315  
Lectures: Sec. 04: MWF 8:00 AM - 9:05 AM, LM 355  
Sec. 06: MWF 9:15 AM - 10:20 AM, LM 355  
Sec. 07: MWF 10:30 AM - 11:35 AM, LM 355  
Final Exam: Sec. 04: Saturday, May 13, 2017 7:30 AM - 9:30 AM  
Sec. 06: Wednesday, May 17, 2017 10:00 AM - 12:00 PM  
Sec. 07: Monday, May 15, 2017 10:00 AM - 12:00 PM

Some things to note:

- **Register Online:** All homework will be administered via myBusinessCourse. To register, please go to: <https://mybusinesscourse.com/?code=4366-06657> To receive full credit on each assignment you must achieve **85%** or higher. **One homework assignment grade will be dropped for each student.**
- **Grammar is important.** While most of the class work is quantitative in nature assignments that require written communication will be judged (harshly) if they fail to be clearly constructed. **When emailing me, make sure to follow grammar rules.**
- **Cheating is not tolerated.** At all. Unless an assignment is clearly designated as group work, I expect it to be done alone. USF's honor code can be found online and I expect it to be followed. Disciplinary action will be taken against any student found violating this code.
- **Attendance is required.** I'll be taking attendance at the beginning of class. **If you are missing when your name is called then you are considered absent.** Unless a student gives me prior warning, all absences are considered unexcused. If you arrive after attendance

is taken you are considered late. Each student gets up to 5 unexcused absences before it starts affecting their grade.

- The quickest way to reach me is via email.
- **Class participation is required.** This is a big part of your grade. I expect class to include discussions.
- This class will have 4 exams. There are no makeup exams. If you have a valid excuse, then the test will be dropped and the rest of your grades will be reweighed appropriately.

## Grading

Type	Per	Total
Homework		10%
Professionalism		15%
4 Exams (Including Final)	18.75%	75%
Total		100%

The table above has the distribution of the final grade. As you can see, quite a bit of the grade involves being a professional. In this class, that means:

- Showing up on time
- Showing up prepared
- Contributing to class
- Being responsible to your group when doing group work

Students who show up on time, work through the example problems and pay attention in class have a tendency to do extremely well in this class. The opposite is also true; students who fail to make an effort, fail to contribute in class and fail to pay attention have a tendency to do poorly in this class.

An approximation of your participation grade may be made by following the rubric below:

Grade	Attendance / Promptness	Participation / Professionalism
A	Prompt and Complete attendance each day	Full attention (e.g. no playing on the phone) and <b>frequent, informed</b> contribution to class discussion
B	Prompt and Complete attendance each day	Full attention (e.g. no playing on the phone) and <b>regular</b> contribution to class discussion
C	Prompt and Complete attendance each day	General attention and occasional contribution to class
D/F	Frequently late / tardy	Marginal Attention (texting, playing on a computer) and little or no classroom contribution

## Learning objectives and goals:

- Understand the purpose of managerial accounting and where it fits into the larger business operations:
  - Planning
  - Controlling
  - Decision-making
- Define and differentiate different costs within an organization
- Use costing models (job, process, variable and ABC) to assist in business decision making:
  - Understand the differences between costing models and their appropriate use-cases
- Use CVP Analysis to understand the trade-offs when making different business decisions
- Use flexible budgeting, standard costs and variance analysis to understand firm performance

### **Academic Integrity**

As a Jesuit institution committed to *cura personalis* - the care and education of the whole person – USF has an obligation to embody and foster the values of honesty and integrity. USF upholds the standards of honesty and integrity from all members of the academic community. All students are expected to know and adhere to the University’s Honor Code. You can find the full text of the code online at [www.usfca.edu/academic\\_integrity](http://www.usfca.edu/academic_integrity). The policy covers:

- Plagiarism – intentionally or unintentionally representing the words or ideas of another person as your own; failure to properly cite references; manufacturing references.
- Working with another person when independent work is required.
- Submission of the same paper in more than one course without the specific permission of each instructor.
- Submitting a paper written by another person or obtained from the internet.
- The penalties for violation of the policy may include a failing grade on the assignment, a failing grade in the course, and/or a referral to the Academic Integrity Committee.

### **Students with Disabilities:**

If you are a student with a disability or disabling condition, or if you think you may have a disability, please contact USF Student Disability Services (SDS) at 415 422-2613 within the first week of class, or immediately upon onset of disability, to speak with a disability specialist.

If you are determined eligible for reasonable accommodations, please meet with your disability specialist so they can arrange to have your accommodation letter sent to me, and we will discuss your needs for this course. For more information, please visit: <http://www.usfca.edu/sds> or call (415) 422-2613.

### **Behavioral Expectations:**

All students are expected to behave in accordance with the Student Conduct Code and other University policies (see <http://www.usfca.edu/fogcutter/>). Open discussion and disagreement is encouraged when done respectfully and in the spirit of academic discourse. There are also a variety of behaviors that, while not against a specific University policy, may create disruption in this course.

Students whose behavior is disruptive or who fail to comply with the instructor may be dismissed from the class for the remainder of the class period and may need to meet with the instructor or Dean prior to returning to the next class period. If necessary, referrals may also be made to the Student Conduct process for violations of the Student Conduct Code.

### **Learning & Writing Center**

The Learning & Writing Center provides assistance to all USF students in pursuit of academic success. Peer tutors provide regular review and practice of course materials in the subjects of Math, Science, Business, Economics, Nursing and Languages. Other content areas can be made available by student request. To schedule an appointment, log on to TutorTrac at <https://tutortrac.usfca.edu>. Students may also take advantage of writing support provided by Rhetoric and Language Department instructors and academic study skills support provided by Learning Center professional staff. For more information about these services contact the Learning & Writing Center at (415) 422-6713, email: [lwc@usfca.edu](mailto:lwc@usfca.edu) or stop by our office in Cowell 215. Information can also be found on our website at [www.usfca.edu/lwc](http://www.usfca.edu/lwc).

### **Counseling and Psychological Services**

Our diverse staff offers brief individual, couple, and group counseling to student members of our community. CAPS services are confidential and free of charge. Call 415-422-6352 for an initial consultation appointment. Having a crisis at 3 AM? We are still here for you. Telephone consultation through CAPS After Hours is available between the hours of 5:00 PM to 8:30 AM; call the above number and press 2.

### **Confidentiality, Mandatory Reporting, and Sexual Assault**

As an instructor, one of my responsibilities is to help create a safe learning environment on our campus. I also have a mandatory reporting responsibility related to my role as a faculty member. I am required to share information regarding sexual misconduct or information about a crime that may have occurred on USF's campus with the University. Here are other resources:

- To report any sexual misconduct, students may visit Anna Bartkowski (UC 5th floor) or see many other options by visiting our website: [www.usfca.edu/student\\_life/safer](http://www.usfca.edu/student_life/safer).
- Students may speak to someone confidentially, or report a sexual assault confidentially by contacting Counseling and Psychological Services at 415-422-6352.
- To find out more about reporting a sexual assault at USF, visit USF's Callisto website at: [www.usfca.callistocampus.org](http://www.usfca.callistocampus.org).
- For an off-campus resource, contact San Francisco Women Against Rape (SFWAR) (415) 647-7273 ([www.sfwar.org](http://www.sfwar.org)).

# Policies BUS 202

The following page contains information regarding how this class will be run.

## • Attendance Policy

- Attendance is taken at the **start** of class. If you enter the classroom after your name is called, you are **absent**.

**Example:** Your bus runs late or the parking lot was full and you run to class as fast as you can, but you still enter 3 minutes late. This means you are absent.

**Example:** You have class that is far away and it takes you a while to get here. Some days you enter a few minutes late. This means you are absent.

- You are allowed **five** absences. After 5 your professionalism grade will suffer.
- The only excused absences are:

Job Interview: You must provide me with verification.

Sickness: You must present evidence to either your CASA advisor or I that you were actually sick. **A doctor's note must be presented to me within 1 week.**

Family Emergency: You must provide CASA with verification **within one week.**

## • Homework:

- Homework is done electronically and due at midnight. One assignment is dropped.
- If you receive above an 85% on the homework that counts as full credit.
- Homework is assigned with plenty of time to do the assignment.

**Example:** You start the homework at 9pm the day it was due, but there are technical issues with your computer. You are unable to resolve them and can't complete the homework. You will receive a zero on the homework.

**Example:** You miss class and then, on the day the HW is due realize you can't complete the assignment. This means you'll have to learn the material yourself.

## • Tests:

- Tests are closed book, closed notes and will use a calculator that will be provided.
- If you have an unexcused absence for a test, you will receive a zero on the exam.
- If you have an excused absence for a test, there are no make up exams. The rest of your exams will be re-weighted in the final grade.

## • Cheating will yield a failing grade.

## • Your professionalism grade is a function of your attendance and participation.

- **Example:** You come to class every day, sit in the back of the room and only contribute three times through the semester. You will receive a B- for professionalism.
- **Example:** You ask me where or when my office hours are. This information is in the syllabus.