

Northwest Indian College
BUAD 235 OLH: MANAGERIAL ACCOUNTING

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This document provides an overview of the course foundation, elements, assignments, schedules, and activities. For more information about general Northwest Indian College policies, please see the Northwest Indian College catalog. For questions pertaining to this course, please contact me at the information given below.

Instructor: Tamara Campbell

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Office: Lummi Campus, Bldg 4, # 204

Office Hours: T 305 pm, W 10 -12 pm, TH 3-5 pm

Class Times: W 2:00 PM-4:00 PM

Class Location: Lummi Campus, LU Distance Learning, DL-1

Class Login Procedure:

Classes will be led by a teacher via Zoom Meeting. This software allows the teacher and all students to see and hear each other just as if we were participating in an online business conference. For each week's class students will receive an email with a link to click on to go to the Zoom virtual classroom. Students must check their NWIC email or have it forwarded to their primary email for communications from the teacher. The NWIC Moodle site, online.nwic.edu will also be used to distribute information, work on assignments, and discuss class topics. Students must login to this site to check for class materials at least once a week.

To work well, this software requires that you have dedicated Internet access (DSL, Cable, or Satellite). You will be able to see and hear the teacher and all the other students. Other online classroom processes will be covered during the first week of classes.

Required Text:

Jiambalvo, J. (2009). *Managerial Accounting 4th Edition*. John Wiley & Sons. ISBN-13: 978-0470333341/ISBN-10: 0470333340.

Course Description:

BUAD 235 is an introduction to the utilization of accounting systems and data for management planning and control. Topics covered will include social responsibility and ethical standards, cost classification (product and period), job-order costing, variable and fixed costs, cost-volume-profit relationships, activity based costing, profit planning and budgeting, and the Balanced Scorecard.

Course Outcomes:

1. Review and analyze multiple financial statements to interpret business performance.
2. Explain the difference between financial and managerial accounting.
3. Differentiate and use job-order, process, and activity based costing methods
4. Utilize Cost-Volume –Process analysis to determine contribution margin and net income
5. Explain the purposes of flexible budgets, performance analysis, and the Balanced Scorecard.

Evaluation:

Participation/Attendance	30%
Assignments	35%
Exams (2)	<u>35%</u>
	100%

Participation/Attendance (30%):

Regular attendance and class participation are key tools in learning and retaining the information obtained in this course. Please arrive on time and prepared to discuss the material to be covered for each class session. Both class attendance and in-class participation are evaluated. **Please silence cell phones while class is in session.**

Assignments (35%):

One of the key components of learning and retaining new information is the regular use and application of it. In an effort to increase retention of the material you are learning, regular exercises will be given to be completed either in class or for the next class period. Completion of these assignments during the class session will allow for group work and the opportunity for assistance from the teacher.

Late assignments will be accepted, however the grade will be reduced 10% for EACH day the assignment is late. Thus, after 10 days late your assignment will receive a 0. I will however provide feedback on any assignments turned in even if they are more than 10 days late.

Exams (35%):

Exams will be a combination of short answer, multiple choice, fill in the blank, true and false, and computational questions covering material previously discussed. A short review for the test will occur during the class session immediately prior to the testing date. The first exam will be

given around the mid-point of the quarter and the second exam will occur during the last week of the quarter.

Grading Scale:

A = 93-100	A- = 90-92	
B+ = 87-89	B = 83-86	B- = 80-82
C+ = 77-79	C = 73-76	C- = 70-72
D+ = 67-69	D = 63-66	D- = 60-62
F = Below 60		

