

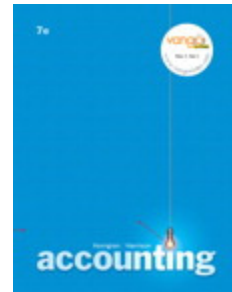
ABUS 262 Management Accounting for Agriculture

Course Syllabus

Instructor: Clara Shuang Xu
Office: Plumas Hall. 108
Office Hour: Tue. and Thur. 10:30 AM to 12:00 PM, and other times by appointment.
Office Phone: 530-898-4908
Class time: Tu Th 9:30-10: 20 AM at Plumas Hall 315; and Thursday. 2:00-3:50 PM at Plumas Hall 321.
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Textbook

Accounting 7e, Chapters 12-25,
Charles T. Horngren, Walter T. Harrison,
ISBN-10: 013500988X
ISBN-13: 9780135009888
Publisher: Prentice Hall
Copyright: 2007



Other reference book:

Introduction to Management Accounting, Chapters 1-14
Charles T. Horngren, Gary L. Sundem, William O. Stratton
Publisher: Pearson
Pub. Date: May 2007
ISBN-13: 9780136141501

Important date

Sept. 8. Furlough Days. No class held.
Oct. 15. Furlough Days. No class held.
Nov. 2. Furlough Days. No class held.
Sept. 24, Oct. 27 and Nov. 19. Also Furlough Days. No class held
Oct. 8: Mid-term exam Thu. 2-3:50 PM at Plumas Hall 321
Nov. 23-27 Thanksgiving holidays, no classes held.
Dec. 15: Final exam Tue. 12-1:50 PM at Plumas Hall 315.

Course Objectives

Managerial Accounting is a sub-area of accounting concerned with information needed to effectively plan and control economic unit operations and make good business decisions. The overall objective of this course is to provide you with the concepts and tools needed to understand and effectively use managerial accounting information.

This course will provide an introduction to selected managerial accounting topics including financial statements, product costing, budgeting, performance management, responsibility accounting, and relevant costs/benefits. The three primary skills you are expected to acquire in this course are:

1. Be able to identify the relevant managerial issue, problem, or opportunity.
2. Be able to identify the information needed to address this issue/problem/opportunity.
3. Be able to address the issue/problem/opportunity using the tools you have learned in the course.

At the conclusion of this course students will be able to:

- Distinguish management accounting from financial accounting.
- Classify costs and prepare an income statement
- Understand Job Order Costing method and Process Costing method
- Use CVP analysis to compute breakeven points
- Understand whole farm budget and partial budget
- Know the commonly used depreciation methods

Homework assignment

Doing homework problems has proven to be the most effective way of mastering the material covered in the course. We will have 6 chapter homework assignments evenly spread throughout the semester. Written homework is due at the end of the corresponding activity class session. No late homework will be accepted.

Quizzes and in-class exercises

To encourage attendance of the class, 10 exercises are required to be turned in for grade. Each exercise has the maximum of 20 points. I expect you to attend every class. If you are not able to attend class on a particular day, I expect you notify me in advance.

Examinations

There will be two exams, one mid-term and one final. Mid-term exam will be held in the regular Thursday class meeting time, and focus on the first four chapters. Final exam will focus on the last three or four chapters. All exams will be composed of work-out problems and multiple-choice questions.

Grading

	Unit Points	Unit	Total Points	Percentage
Quizzes and exercises	20	10	200	34%
Homework	25	6	150	29%
Attendance	5	6	30	5%
Mid-term Exam	100	1	100	17%
Final Exam	100	1	100	17%
Total	---	---	580	100%

Course grades will be assigned from a student's weighted course average. Grades will be based on percentages and are assigned as follows:

93% - 100% A	80% - 82% B-	65% - 69% D+
90% - 92% A-	77% - 79% C+	60% - 64% D
87% - 89% B+	73% - 76% C	0 % - 59% F
83% - 86% B	70% - 72% C-	

Academic Integrity

"The students, faculty, administrators, and staff of CSU, Chico are committed to a culture of honesty in which members of the community accept responsibility to uphold academic integrity in all they say, write, and create."

"Academic dishonesty may result in referral to Student Judicial Affairs, an "F" on the assignment or an "F" in the class."

The following definitions were presented in EM (Executive Memoranda) 04-36: 4

I. Definitions

Academic Integrity

Academic integrity is defined as "a commitment, even in the face of adversity, to five fundamental values: honesty, trust, fairness, respect, and responsibility. From these values flow principles of behavior that enable academic communities to translate ideals to action. "

Cheating

Cheating is intentional fraud or deception for the purpose of improving a grade or obtaining course credit and includes all behavior intended to gain unearned academic advantage. Cheating includes either helping or attempting to help another person cheat.

Misuse of Sources

Misuse of sources is defined as "carelessly or inadequately citing ideas and words borrowed from another source. [. . .] Ethical writers make every effort to acknowledge sources fully and appropriately in accordance with the contexts and genres of their writing. A student who attempts (even if clumsily) to identify and credit his or her source, but who misuses a specific citation format or incorrectly uses quotation marks or other forms of identifying material taken from other sources has not plagiarized. Instead, such a student [has] failed to cite and document sources appropriately. "

Plagiarism

"Plagiarism occurs when a [student] deliberately uses someone else's language, ideas, or other original (not common-knowledge) material without acknowledging its source."

Go to http://www.csuchico.edu/prs/EMs/EM04/em04_36.htm for further explanation on academic integrity.

Note: Students are responsible to check WebCT regularly to download in class exercises and homework assignments.