

# **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 11:30 AM, and other times by appointment.

Office Phone: 530-898-4908

Class time: Tu Th 9:30-10:20 AM at Plumas Hall 205

Lab Activity Time: Thursday. (1) 2:00-3:50 PM; (2) or 4:00- 5:50 PM, at Plumas Hall 321

Email: [sxu@csuchico.edu](mailto:sxu@csuchico.edu)

### **Textbook**

#### ***Accounting 8e, Chapters 15-19, and 21***

Charles T. Horngren, Walter T. Harrison, and M. Oliver

ISBN-10: 0136072976

ISBN-13: 978-0136072973      Publisher: Prentice Hall

### **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**

February 3, Friday	Last day to add/ drop classes without special permission of instructor.
March 15, Thursday	Midterm Exam in Lab activity time at Plumas Hall 321.
March 19 – 23	Spring Vacation. No classes held.
May 15, Tuesday	Final exam. 10-11:50 AM at Plumas Hall 321.

### **Course Objectives**

Management Accounting is a sub-area of accounting concerned with information needed to effectively plan and control economic unit operations and make good business decisions. This course will provide an introduction to selected management accounting topics including financial statements, product costing, CVP analysis and short term decisions.

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
- ✧ Use relevant information and contribution approach to make short term decisions
- ✧ Understand the components of the master budget

### **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, 20 points for each one. No late homework is acceptable without any justifiable excuse.

### **In-class exercises, Quizzes and Lab Activities**

We will have exercise to practice what we have learned from the lecture time almost every class. Each exercise will be given 10 points.

6 unannounced quizzes will be given for each chapter in lecture time, 10 points for each one. In our lab activity time, we will have more comprehensive exercises and case studies. All work are required to be turned in at the end of lab time, each is 20 points.

I expect you to attend every class and every lab activity time. If you are not able to attend class on a particular day, I expect you notify me in advance.

### **Lab Activity Rules**

(1) Lab activity time is to help you to practice what we have covered in our lecture time. Please do not ask questions on how to solve the problems for the first 30 minutes and try your best to answer the questions. After the first 30 minutes, if you need help on the exercise, please raise up your hand.

(2) Group discussion/study is allowed. Please do not talk too loudly. Always think about other students in the class. They also have the right to learn. If you disturb other students, your group discussion/study will be prohibited.

(3) Group discussion/study does not mean sitting over there waiting for other people's answers. Copying other people's work is NOT acceptable, and a zero will be assigned to you for that exercise. We respect honesty and hardworking in this class.

(4) You can use the textbook and your notes for help.

(5) After finishing the exercise, you can leave the lab early.

(6) All people need to finish the exercise by 3: 50 PM (session I) or 5:50 PM (session II) and turn it in (either in electronic version or by a hard copy).

## **Examinations**

There will be two exams, one mid-term and one final. Mid-term exam will be held in the regular Thursday lab activity meeting time, and focus on the first three chapters. Final exam will focus on the last two or three chapters. All exams will be composed of work-out problems and multiple-choice questions, 100 points for each exam.

## **Grading**

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-	

## **University Policies and Campus Resources**

### **i. Dropping and Adding**

You are responsible for understanding the policies and procedures about add/drops, academic renewal, etc. found <http://www.csuchico.edu/catalog/>. You should be aware of the new deadlines and penalties for adding and dropping classes.

### **ii. Academic Integrity**

Students are expected to be familiar with the University's Academic Integrity Policy. Your own commitment to learning, as evidenced by your enrollment at California State University, Chico, and the University's Academic Integrity Policy requires you to be honest in all your academic course work. Faculty members are required to report all infractions to the Office of Student Judicial Affairs. The policy on academic integrity and other resources related to student conduct can be found at: <http://www.csuchico.edu/sjd/integrity.shtml>.

### **iii. Campus Policy in Compliance with the American Disabilities Act**

If you need course adaptations or accommodations because of a disability, or if you need to make special arrangements in case the building must be evacuated, please make an appointment with me as soon as possible, or see me during office hours. Students with disabilities requesting accommodations must register with the DSS Office (Disability Support Services) to establish a record of their disability.

Special accommodations for exams require ample notice to the testing office and must be submitted to the instructor well in advance of the exam date.

#### **iv. Student Services**

Student services are designed to assist students in the development of their full academic potential and to motivate them to become self-directed learners. Students can find support for services such as skills assessment, individual or group tutorials, subject advising, learning assistance, summer academic preparation and basic skills development. Student services information can be found at: <http://www.csuchico.edu/current-students>.

#### **v. Disability Services**

If you need course adaptations or accommodations because of a disability or chronic illness, or if you need to make special arrangements in case the building must be evacuated, please make an appointment with me as soon as possible, or see me during office hours. Please also contact Disability Support Services (DSS) as they are the designated department responsible for approving and coordinating reasonable accommodations and services for students with disabilities. DSS will help you understand your rights and responsibilities under the Americans with Disabilities Act and provide you further assistance with requesting and arranging accommodations. The Disability Support Services website is <http://www.csuchico.edu/dss>.

#### **vi. Student Learning Center**

The mission of the Student Learning Center (SLC) is to provide services that will assist CSU, Chico students to become independent learners. The SLC prepares and supports students in their college course work by offering a variety of programs and resources to meet student needs. The SLC facilitates the academic transition and retention of students from high schools and community colleges by providing study strategy information, content subject tutoring, and supplemental instruction. The SLC is online at <http://www.csuchico.edu/slc>. The University Writing Center has been combined with the Student Learning Center.