ABUS 262 Management Accounting for Agriculture

Course Syllabus

Instructor: Clara Shuang Xu
Office: Plumas Hall. 108
Office Hour: Mon. and Wed. 9:00 AM to 10:00 AM, and other time by appointment.
Office Phone: 530-898-6741
Class time: M/W 3:00-3:50 PM at PLMS 106
Lab Activity Time: Session I: 4:00-5:50 PM on Monday; Session II 4:00-5:50 PM on Wednesday, at Plumas Hall 321
Email: sxu@csuchico.edu

Textbook

*Accounting 8e, Chapters 15-19, and 21*
Charles T. Horngren, Walter T. Harrison, and M. Oliver
ISBN-10: 0136072976

*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

Important date

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
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<tr>
<td>September 1 (Mon.)</td>
<td>Labor Day. Campus closed.</td>
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<td>September 5</td>
<td>Last day to add/ drop classes without special permission of instructor.</td>
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<tr>
<td>October 15, (Wed.)</td>
<td><strong>Midterm Exam</strong> 3-3:50 PM at PLMS 106.</td>
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<tr>
<td>November 24-28</td>
<td>Thanksgiving Break. No classes held.</td>
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<tr>
<td>December 15-19</td>
<td><strong>Final Week</strong></td>
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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

In-class exercises, Quizzes and Lab Activities

We will have exercises to practice what we have learned from the lecture time almost every class. Some exercises will be collected to grade. 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. Students are expected 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.

Examinations

There will be two exams, one mid-term and one final exam. Mid-term exam will focus on the first three chapters. Final exam will focus on the second 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:

<table>
<thead>
<tr>
<th>Percentage Range</th>
<th>Grade</th>
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<tbody>
<tr>
<td>93% - 100%</td>
<td>A</td>
</tr>
<tr>
<td>90% - 92%</td>
<td>A-</td>
</tr>
<tr>
<td>87% - 89%</td>
<td>B+</td>
</tr>
<tr>
<td>83% - 86%</td>
<td>B</td>
</tr>
<tr>
<td>80% - 82%</td>
<td>B-</td>
</tr>
<tr>
<td>77% - 79%</td>
<td>C+</td>
</tr>
<tr>
<td>73% - 76%</td>
<td>C</td>
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<tr>
<td>70% - 72%</td>
<td>C-</td>
</tr>
<tr>
<td>65% - 69%</td>
<td>D+</td>
</tr>
<tr>
<td>60% - 64%</td>
<td>D</td>
</tr>
<tr>
<td>0% - 59%</td>
<td>F</td>
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</tbody>
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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/](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.