Boston College Mission Statement

Strengthened by more than a century and a half of dedication to academic excellence, Boston College commits itself to the highest standards of teaching and research in undergraduate, graduate and professional programs and to the pursuit of a just society through its own accomplishments, the work of its faculty and staff, and the achievements of its graduates. It seeks both to advance its place among the nation's finest universities and to bring to the company of its distinguished peers and to contemporary society the richness of the Catholic intellectual ideal of a mutually illuminating relationship between religious faith and free intellectual inquiry.

Boston College draws inspiration for its academic societal mission from its distinctive religious tradition. As a Catholic and Jesuit university, it is rooted in a world view that encounters God in all creation and through all human activity, especially in the search for truth in every discipline, in the desire to learn, and in the call to live justly together. In this spirit, the University regards the contribution of different religious traditions and value systems as essential to the fullness of its intellectual life and to the continuous development of its distinctive intellectual heritage.

Course Description

A continuation of the basic accounting course, focusing on essential tools that enhances a manager's ability to make effective economic decisions.

Course Objectives

1. The course is designed to provide an understanding of management accounting concepts utilized by organization in order to plan operations, central activities and make decisions.
2. The course is also designed to teach you about accounting as an information system and how it supports economic decision making.
3. It is also meant to provide a basic understanding of capital budgeting utilizing time value of money concepts.
4. The student will demonstrate competency across cultural settings and will learn the impact of culture, gender, and age in the study of Managerial Accounting. This shall be demonstrated by a continuous comparative analysis, throughout the semester between various corporations, both foreign and domestic.
5. The student will demonstrate knowledge pertaining to how ethical behavior and competence relate to the use of financial information by solving hypothetical case studies throughout the course.

GRADING: The following will be used in assessing each student’s letter grade for the course:

1. Weekly exercise submitted for a grade
2. Final exam

Consistent participation in class may raise grades at the sole discretion of the instructor. Missed quizzes may be made up at the discretion of the instructor.
Summer Grading System
The undergraduate grading system consists of twelve categories: A (4.00), A- (3.67), excellent; B+ (3.33), B (3.00), B- (2.67), good; C+ (2.33), C (2.00), C- (1.67), satisfactory; D+ (1.33), D (1.00), D- (.67), passing but unsatisfactory; F (.00), failure; I (.00), incomplete; F (.00), course dropped without notifying office; W (.00), official withdrawal from course. The graduate grading system is A (4.00), A- (3.67), Excellent; B+ (3.33), B (3.00), good; B- (2.67), C (2.00), passing but not for degree credit; F (.00), failure.

Grade Reports. All students are required to log into the web through Agora to access their summer grades. Students must utilize their BC username and password to log on. If your username or password is not known, the HELP Desk located in the Campus Technology Resource Center (CTRC) in O’Neill Library will issue a new one. The CTRC requires a valid picture ID (a BC ID, driver’s license or passport) to obtain your password.

Text Readings (required)

Recommended Readings
Wall Street Journal

Important Policies
http://www.bc.edu/content/bc/schools/advstudies/guide/academicinteg.html

Written Work
Graduate and undergraduate students are expected to prepare professional, polished written work. Written materials must be typed in the format required by the instructor. Strive for a thorough, yet concise style. Cite literature appropriately, using APA, MLA, CLA format per instructors decision. Develop your thoughts fully, clearly, logically and specifically. Proofread all materials to ensure the use of proper grammar, punctuation, and spelling. You are encouraged to make use of campus resources for refining writing skills as needed [http://www.bc.edu/libraries/help/tutoring.html].

Scholarship and Academic Integrity
It is expected that students will produce original work and cite references appropriately. Failure to reference properly is plagiarism. Scholastic dishonesty includes, but is not necessarily limited to, plagiarism, fabrication, facilitating academic dishonesty, cheating on examinations or assignments, and submitting the same paper or substantially similar papers to meet the requirements of more than one course without seeking permission of all instructors concerned. Scholastic misconduct may also involve, but is not necessarily limited to, acts that violate the rights of other students, such as depriving another student of course materials or interfering with another student’s work.

Request for Accommodations
If you have a disability and will be requesting accommodations for this course, please register with either Dr. Kathy Duggan (dugganka@bc.edu), Associate Director, Connors Family Learning Center (learning disabilities or AHD) or Dean Paulette Durrett, (paulette.durrett@bc.edu), Assistant Dean for students with disabilities, (all other disabilities). Advance notice and appropriate documentation are required for accommodations.
For further information, you can locate the disability resources on the web at http://www.bc.edu/content/bc/libraries/help/tutoring/specialservices.html.

Attendance
Class attendance is an important component of learning. Students are expected to attend all classes and to arrive by the beginning of and remain for the entire class period. When an occasion occurs that prevents a student from attending class, it is the student’s obligation to inform the instructor of the conflict before the class meets. The student is still expected to meet all assignment deadlines. If a student knows that he or she will be absent on a particular day, the student is responsible for seeing the instructor beforehand to obtain the assignments for that day. If a student misses a class, he or she is responsible for making up the work by obtaining a classmate's notes and handouts and turning in any assignments due. Furthermore, many instructors give points for participation in class. If you miss class, you cannot make up participation points associated with that class. Types of absences that are not typically excused include weddings, showers, vacations, birthday parties, graduations, etc. Additional assignments, penalties and correctives are at the discretion of the instructor. If circumstances necessitate excessive absence from class, the student should consider withdrawing from the class. In all cases, students are expected to accept the decision of the instructor regarding attendance policies specific to the class.

Consistent with our commitment of creating an academic community that is respectful of and welcoming to persons of differing backgrounds, we believe that every reasonable effort should be made to allow members of the university community to observe their religious holidays without jeopardizing the fulfillment of their academic obligations. It is the responsibility of students to review course syllabi as soon as they are distributed and to consult the faculty member promptly regarding any possible conflicts with observed religious holidays. If asked, the student should provide accurate information about the obligations entailed in the observance of that particular holiday. However, it is the responsibility of the student to complete any and all class requirements for days that are missed due to conflicts due to religious holidays.

There may be circumstances that necessitate a departure from this policy. Feel free to contact the WCAS at 617-552-3900 for consultation.

Deadlines
Assignments are due at the beginning of the class period on the specified dates. Late assignments will be graded accordingly.

Course Assignments (readings, exercises and class blog)

This is a four credit class that meets for 3 hours per session. In addition we will make use of a class blog per outlined below.

It is expected that 8 hours per week of your study time out will be spent on out of class assignments and exercises. These are listed below. Please note that some weeks will require more time and some weeks less time but the average is approximately 8 hours per week over the semester.
Students are expected to complete the following out of class course assignments:

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic/Reading</th>
<th>Exercise</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jun 25</td>
<td>Ch 1 - Managerial Accounting and the Business Organization, and Professional Ethics</td>
<td>1-48</td>
<td>Jun 27</td>
</tr>
<tr>
<td>Jun 27</td>
<td>Ch 2 - Introduction to Cost Behavior and Cost Volume Relationships</td>
<td>2-43</td>
<td>Jul 2</td>
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<tr>
<td>Jul 2</td>
<td>Ch 3 - Measurement of Cost Behavior</td>
<td>3-50</td>
<td>Jul 9</td>
</tr>
<tr>
<td>Jul 2</td>
<td>Ch 4 - Cost Management Systems and Activity Based Costing</td>
<td>4-36</td>
<td>Jul 9</td>
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<td>Jul 9</td>
<td>Ch 5 - Relevant Information and Decision Making with a Focus on Pricing Decisions</td>
<td>5-45</td>
<td>Jul 11</td>
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<tr>
<td>Jul 11</td>
<td>Ch 6 - Relevant Information and Decision Making with a Focus on Operational Decisions</td>
<td>6-37</td>
<td>Jul 16</td>
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<td>Jul 16</td>
<td>Ch 7 - Introduction to Budgets and Preparing the Master Budget</td>
<td>7-44</td>
<td>Jul 18</td>
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<td>Jul 18</td>
<td>Ch 8 - Flexible Budgets and Variance Analysis</td>
<td>8-35</td>
<td>Jul 23</td>
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<td>Jul 23</td>
<td>Ch 11 - Capital Budgeting</td>
<td>11-43</td>
<td>Jul 25</td>
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<td>Jul 23</td>
<td>Ch 12 - Cost Allocation</td>
<td>12-29</td>
<td>Jul 25</td>
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<td>Jul 25</td>
<td>Ch 13 - Accounting for Overhead Costs</td>
<td>13-38</td>
<td>Jul 30</td>
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<td>Jul 30</td>
<td>Review for Final Exam</td>
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<td>Aug 1</td>
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<td>Aug 1</td>
<td>Final Exam</td>
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In addition, each Friday you will be e-mailed a problem to be solved and e-mailed back for a grade.