

Accounting for Business Decisions
Distance Learning - Spring 2009**SYLLABUS for BUAD 2050-004**

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Course Description

Accounting is the language of all types of organizations and an essential tool in making sound business decisions. This course and BUAD 2040 (Financial Accounting Information) comprise the accounting information portion of the lower division business core. BUAD 2050 is intended for the general business major who has no prior knowledge of managerial accounting – it will not train you to be an accountant.

Course Objectives

BUAD 2050 focuses on the understanding and integration of accounting information in business decision. The emphasis in this course is on the analysis and application of managerial accounting information. The objectives of BUAD 2050 are to develop an understanding of:

- (1) Importance, uses and types of information provided by managerial accounting.
- (2) Analysis of cost behavior, break-even and profitability analysis.
- (3) Cost accumulation, allocation, systems and management.
- (4) Relevant accounting information crucial for business decisions.
- (5) Elements of accounting used for management planning, budgeting, control, and performance evaluation.

Course Prerequisite

To enroll in this class you must have completed BUAD 2040.

Course Material

Required:

1. Fundamental Managerial Accounting Concepts, Fourth Edition, Edmonds, Tsay and Olds (McGraw Hill Irwin, [latest edition]) → May Change in the Fall. More information will be announced.
2. Access to computer and internet to use [Blackboard/WebCT \(http://www.utoledo.edu/dl/\)](http://www.utoledo.edu/dl/).
3. Homework Manager - shrink-wrapped with new textbooks or download for used textbook → Might change if the book changes.
4. Aurora HC101X or HC101B calculator -- required by Accounting department for exams (no substitutes and no sharing during exams allowed).

Recommended:

1. Study Guide for use with Fundamental Managerial Accounting Concepts by Philip Olds.
2. Textbook online learning center http://highered.mcgraw-hill.com/sites/0073526797/information_center_view0/
3. Wall Street Journal (<http://online.wsj.com/home/us>) and handouts.

Accounting Lab

The Department of Accounting provides an accounting lab located at 3042 Stranahan Hall. The lab is available to introductory accounting students who need assistance with concepts or homework. I will announce the lab hours after the start of the semester.

Grading

The weight assigned to each requirement is as follows:

	<u>Points</u>	<u>Percent</u>
1. Midterm Exams (2 @ 100 points each)	200	40%
2. Final Exam (Comprehensive)	150	30%
3. Quizzes (10 Quizzes @ 10 points each)	100	20%
4. Homework (10 Chapters @ 5 points each)	50	10%

Total Points Available	500	100%
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The course grade is determined based on the following scale:

A	92-100%	C+	77-79%
A-	90-91%	C	72-76%
B+	87-89%	C-	70-71%
B	82-86%	D	60-69%
B-	80-81%	F	0-59%

Examination Policy:

1. There will be three, closed book and closed notes, exams during the semester, two Midterms and a Final. The only types of calculator(s) allowed to be used during the exams are the ones listed on page 1 under Required Course Material. No other electronic devices are allowed to be on display during exams. You are required to bring your photo ID to each exam. There will be no curving of exams.
2. All exams consist of objective questions (multiple-choice). Exams will test on the concepts and application methods discussed in the book and applied in the chapter material, homework problems, quizzes, and other assignments. Exams will require you to extract relevant data from word problems, analyze the data, and apply basic management decision making techniques. Review sheets and practice tests for each exam will be made available on the course web site.
3. Midterms must be taken in the computer lab in Stranahan Hall (the College of Business Administration building) on the University's main campus.
4. All students must take the final exam during the scheduled common group exam time.
5. If you have a schedule conflict with any of these exam dates, please notify me as soon as possible. If you are an out-of-town student, please contact me as soon as you read this, so we can start the process of making arrangements for you to take these exams at proctored exam sites at your location. If you had not made prior alternative arrangements with your instructor and do not take a midterm exam at its scheduled time, you will receive a grade of zero for that exam. A student who misses a midterm exam must have written documentation regarding his/her inability to take the midterm exam. With proper written documentation, your final exam score will count as the missed midterm exam score.
6. Exam grades will be posted on MY GRADES.

Quizzes:

1. There are 10 quizzes throughout the semester, each is worth 10 points.
2. Quizzes will be available on WebCT at specific times. Please refer to the course assignment schedule below for the availability times.

3. Quizzes consist of 10 MCQs (conceptual and problems). You will have 30 minutes to finish the quiz. You can only take the quiz once so make sure to prepare for the quiz by going over the material and practicing the online resources. Please respect the honor code at all times.

Homework:

1. Homework is crucial allowing you to practice the material covered in the chapter.
2. All homework must be completed using the Homework Manager.
3. For the typical homework problem, you will be allowed three attempts to correct any errors in your initial solution.
4. Homework should be submitted by 11:00 am on the due date.

Policies

1. Communication with me is very crucial. Please use my office hours, or make an appointment, if you need help or if you have a question or concern. I will use the Blackboard / WebCT to communicate additional information for the course. I am always available to answer questions via email.
2. According to the Registrar's office, communicating a student's grade information over the phone or through e-mail is in violation of federal law. Please see me during office hours with any questions regarding your grades.
3. As a student taking coursework in the College of Business, you have an obligation to maintain the highest standards of ethical conduct. This involves avoiding acts of academic dishonesty. The reason for requiring the highest standards of ethical conduct is to ensure fairness, honesty and integrity in the evaluation of student performance. Code of Student Academic Conduct will be applied. Both the [Code of Student Academic Conduct](#) and the [Student Academic Grievance Procedure](#) can be reviewed on the College website.
4. The College of Business complies with the Americans with Disabilities Act. If you have (or think you have) an established disability as defined in the Americans with Disabilities Act and would like to request accommodation, please contact the Office of Accessibility to make arrangements. I will follow standard Office of Accessibility policies for accommodation.
5. Enrollment in ACCT 3100 requires the following prerequisites: (1) GPA of 2.50 or better in accounting principles including grades of C or better in BUAD 2040 and 2050 (students earning less than B's in both accounting principles courses are typically very under prepared for ACCT 3100) & (2) Cumulative GPA of 2.50 in all prior college level courses (higher education GPA).