San José State University

School: College of Business  
Department: Accounting and Finance  
Course Number: BUS220F  
Title: Management Accounting and Control Systems  
Section: 1  
Semester: Summer  
Year: 2016

Instructor: Daoping (Steven) He, Ph.D., CMA, CFM
Office Location: BT 857
Telephone: (408) 924-3591
Email: daoping.he@sjsu.edu
Office Hours: Tue, Fri: 1:00 pm - 2:00 pm and By Appt.
Class Days/Time: Mon, Tue, Thu, Fri: 9:00 am – 1:00 pm (July 21 – Aug 5)
Classroom: BBC130
Prerequisites: MSA classified standing

Faculty Web Page and MYSJSU Messaging
Copies of the course materials such as the syllabus, major assignment handouts, quizzes, etc. may be found on Canvas. You are responsible for regularly checking the course website for any messages, quizzes, and assignments.

Course Description
This course is designed to familiarize students with the utilization of managerial accounting information for planning, controlling, and decision-making toward effective cost management and the overall success of the company. It emphasizes the importance of the cost and organizational effects of alternative management decisions and how to interpret and identify opportunities and methods for improving costs and performance.
Course Content Learning Outcomes
Upon successful completion of this course, students will be able to:
LO1: identify, categorize, and analyze the behavior of costs;
LO2: implement the appropriate costing system;
LO3: develop static and flexible budgets;
LO4: utilize accounting information to evaluate and motivate performance.

Required Texts/Readings

Textbook

Other Readings
Lecture PowerPoints

Dropping and Adding
Students are responsible for understanding the policies and procedures about add/drops, academic renewal, etc. Information on add/drops are available at http://www.sjsu.edu/advising/faq/index.htm#add
Information about late drop is available at http://www.sjsu.edu/aars/policies/latedrops/. Students should be aware of the current deadlines and penalties for adding and dropping classes.

Assignments and Grading Policy
Grading: The total number of points earned during the semester will determine each student’s course grade. Points and a distribution of the points necessary to earn a certain letter grade are as follows:

- Exam#1 (Chapter 1, 2, 3, 4, & 5) 100 points
- Exam#2 (Chapter 6, 7, 8, 9, 10, 11, & 15) 100 points
- Quizzes 50 points
- Total 250 points

A (91-100%); A-(89-90%); B+(86-88%); B(81-85%); B-(79-80%); C+(76-78%); C(71-75%); C-(69-70%); D(60-68%); F(59% and below).

Summer 2016
The instructor reserves the right to change this grading curve according to class performance. At the instructor’s discretion, the curve may be lowered (but not raised).

**Exams:** All exams are “closed book”. The exams cover all assigned material -- whether or not we actually discuss the material in class. Calculators may not be shared by students during exams; cell phones may not be used as calculators during exams. After the exams have been graded, you will have one week to review your exams and report any grading discrepancies. All such discrepancies must be brought to the instructor’s attention in writing in order to be considered.

Make-up exams will be given only under very rare circumstances. In all cases, the instructor must be notified prior to the exam. If the instructor is not available, leave a message on his voice mail (prior to the examination time). Failure to notify the instructor on a timely basis will result in a “0” for the exam. All excuses for illness must be supported by a doctor’s note.

**Homework:** The purpose of the homework assignments is to reinforce your understanding of the various topics as well as give you “practice” for the quizzes and exams. The solutions to the homework assignments are to be posted on course website. Students are expected to self check their work with the solutions.

**Quizzes:** Quizzes will be given in class 6 times during the semester. Each quiz will be worth 10 points. The lowest score of the six quizzes will be dropped and a maximum of 50 points can be earned for quizzes. Absolutely no make-ups on quizzes will be allowed.

**University Policies**

**Academic integrity**

Students should know the University’s Academic Integrity Policy that is available at http://www.sa.sjsu.edu/download/judicial_affairs/Academic_Integrity_Policy_S07-2.pdf

Your own commitment to learning, as evidenced by your enrollment at San Jose State University and the University’s integrity policy, require you to be honest in all your academic course work. Faculty members are required to report all infractions to the office of Student Conduct and Ethical Development. The website for Student Conduct and Ethical Development is available at http://www.sa.sjsu.edu/judicial_affairs/index.html

Instances of academic dishonesty will not be tolerated. Cheating on exams or plagiarism (presenting the work of another as your own, or the use of another person’s ideas without giving proper credit) will result in a failing grade and sanctions by the University. For this class, all assignments are to be completed by the individual student unless otherwise specified. If you would like to include in your assignment any material you have submitted, or plan to submit for another class, please note that SJSU’s Academic Policy F06-1 requires approval of instructors.

Summer 2016
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. Presidential Directive 97-03 requires that students with disabilities requesting accommodations must register with the DRC (Disability Resource Center) to establish a record of their disability.

Student Technology Resources

Computer labs for student use are available in the Academic Success Center located on the 1st floor of Clark Hall and on the 2nd floor of the Student Union. Additional computer labs may be available in your department/college. Computers are also available in the Martin Luther King Library.

A wide variety of audio-visual equipment is available for student checkout from Media Services located in IRC 112. These items include digital and VHS camcorders, VHS and Beta video players, 16 mm, slide, overhead, DVD, CD, and audiotape players, sound systems, wireless microphones, projection screens and monitors.

Learning Assistance Resource Center

The Learning Assistance Resource Center (LARC) is located in Room 600 in the Student Services Center. It is designed to assist students in the development of their full academic potential and to motivate them to become self-directed learners. The center provides support services, such as skills assessment, individual or group tutorials, subject advising, learning assistance, summer academic preparation and basic skills development. The LARC website is located at http://www.sjsu.edu/larc/

SJSU Writing Center

The SJSU Writing Center is located in Room 126 in Clark Hall. It is staffed by professional instructors and upper-division or graduate-level writing specialists from each of the seven SJSU colleges. Our writing specialists have met a rigorous GPA requirement, and they are well trained to assist all students at all levels within all disciplines to become better writers. The Writing Center website is located at http://www.sjsu.edu/writingcenter/
Peer Mentor Center

The Peer Mentor Center is located on the 1st floor of Clark Hall in the Academic Success Center. The Peer Mentor Center is staffed with Peer Mentors who excel in helping students manage university life, tackling problems that range from academic challenges to interpersonal struggles. On the road to graduation, Peer Mentors are navigators, offering “roadside assistance” to peers who feel a bit lost or simply need help mapping out the locations of campus resources. Peer Mentor services are free and available on a drop-in basis, no reservation required.

MSA Program Goals: (Not all program learning goals are covered in every course)

1. To understand and apply accounting processes and principles in the preparation and interpretation of financial reports within the context of a complex business environment

2. To understand and apply basic rules of federal income tax law

3. To understand information technology and internal control processes and their roles in financial and managerial reporting

4. To develop conceptual and analytical skills with real world examples as applicable to business valuation

5. Effective oral and written communication techniques as well as interacting effectively with teams as both leader and member

6. To understand the legal and ethical implications of accounting practice perspectives as well as the need to address legal discourse and the particulars of legal requirements, restraints, and uncertainty

College of Business Policies:

To ensure that every student, current and future, who takes courses in the Boccardo Business Center has the opportunity to experience an environment that is safe, attractive, and otherwise conducive to learning, the College of Business at San José State has established the following policies:

Eating: Eating and drinking (except water) are prohibited in the Boccardo Business Center. Students with food will be asked to leave the building. Students who disrupt the course by eating and do not leave the building will be referred to the Judicial Affairs Officer of the University.
Cell Phones:
Students will turn their cell phones off or put them on vibrate mode while in class. They will not answer their phones in class. Students whose phones disrupt the course and do not stop when requested by the instructor will be referred to the Judicial Affairs Officer of the University.

Computer Use:
In the classroom, faculty allow students to use computers only for class-related activities. These include activities such as taking notes on the lecture underway, following the lecture on Web-based PowerPoint slides that the instructor has posted, and finding Web sites to which the instructor directs students at the time of the lecture. Students who use their computers for other activities or who abuse the equipment in any way, at a minimum, will be asked to leave the class and will lose participation points for the day, and, at a maximum, will be referred to the Judicial Affairs Officer of the University for disrupting the course. (Such referral can lead to suspension from the University.) Students are urged to report to their instructors computer use that they regard as inappropriate (i.e., used for activities that are not class related).

Academic Honesty:
Faculty will make every reasonable effort to foster honest academic conduct in their courses. They will secure examinations and their answers so that students cannot have prior access to them and proctor examinations to prevent students from copying or exchanging information. They will be on the alert for plagiarism. Faculty will provide additional information, ideally on the green sheet, about other unacceptable procedures in class work and examinations. Students who are caught cheating will be reported to the Judicial Affairs Officer of the University, as prescribed by Academic Senate Policy S04-12.
<table>
<thead>
<tr>
<th>DATE</th>
<th>DAY</th>
<th>CLASS LECTURE</th>
<th>HOMEWORK ASSIGNMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>7/21</td>
<td>Thu</td>
<td>Course Admin &amp; Chapter 1</td>
<td>Read Chapter 1</td>
</tr>
<tr>
<td>7/22</td>
<td>Fri</td>
<td>Quiz#1 &amp; Chapter 2 &amp; 3</td>
<td></td>
</tr>
<tr>
<td>7/25</td>
<td>Mon</td>
<td>Quiz#2 &amp; Chapter 3 &amp; 4</td>
<td></td>
</tr>
<tr>
<td>7/26</td>
<td>Tue</td>
<td>Quiz#3 &amp; Chapter 4 &amp; 5</td>
<td></td>
</tr>
<tr>
<td>7/28</td>
<td>Thu</td>
<td><strong>Exam#1 (Chapter 1, 2, 3, 4, &amp; 5) &amp; Ch6</strong></td>
<td></td>
</tr>
<tr>
<td>7/29</td>
<td>Fri</td>
<td>Chapter 7</td>
<td></td>
</tr>
<tr>
<td>8/1</td>
<td>Mon</td>
<td>Quiz#4 &amp; Chapter 8 &amp; 9</td>
<td></td>
</tr>
<tr>
<td>8/2</td>
<td>Tue</td>
<td>Quiz#5 &amp; Chapter 9 &amp; 10</td>
<td></td>
</tr>
<tr>
<td>8/4</td>
<td>Thu</td>
<td>Quiz#6 &amp; Chapter 11 &amp; 15</td>
<td></td>
</tr>
<tr>
<td>8/5</td>
<td>Fri</td>
<td><strong>Exam#2 (Chapter 6, 7, 8, 9, 10, 11, &amp; 15)</strong></td>
<td></td>
</tr>
</tbody>
</table>