San Jose State University
Lucas College and Graduate School of Business
Department of Accounting and Finance
BUS 122A, Management Accounting and Control Systems
Sections 1 and 2, Spring 2018

Instructor: Elizabeth D. Capener; MBA, CPA, CGMA

Office Location: BT 364

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Email: elizabeth.capener@sjsu.edu
I generally respond to email 5-7 days per week.

Office Hours: Monday/Wednesday 11:50 – 12:50, by appointment
Additional appointment times available

Class Days/Time/Room:
Section 2: MW 9:00 – 10:15, BBC 322
Section 1: MW 10:30 – 11:45, BBC 322

Prerequisites: Bus 20 with a grade of C or better. Upper division standing. Accounting, AIS, or Corporate Accounting and Finance major declared. Students are responsible for meeting the prerequisites before enrolling. Note: Bus 122A may not be taken concurrently with Bus 21.

MYSJSU Messaging
Copies of the course materials such as the syllabus may be found on Canvas at (http://sjsuinstructure.com). You are responsible for regularly checking Canvas for any new messages and assignments. Some assignments may be submitted on canvas and may be run through to Turnitin for authenticity check.

Catalog Course Description:
Examination of the nature, objectives and procedures of cost management as applied to product and service costing, decision-making and cost planning and control systems. Prerequisite: BUS 20 with a minimum grade of "C" and upper division standing. Declared Major in Accounting, Accounting information systems or Corporate Accounting and finance.
Lucas College of Business Mission Statement

We are the *institution of opportunity* in Silicon Valley, educating future leaders through *experiential learning* and character development in a *global business community* and by conducting *research* that contributes to business theory, practice and education.

**College of Business Program Goals:** *(Not all program learning goals are covered in every course)*

1. **Business Knowledge (CBPG1)**
   - Understand basic business principles and demonstrate discipline-specific competencies as applied to local and global environments.

2. **Communication (CBPG2)**
   - Communicate ideas clearly, logically, and persuasively in oral and written format, using technology appropriately.

3. **Ethical Awareness (CBPG3)**
   - Recognize, analyze, and articulate solutions to ethical issues that arise in business.

4. **Leadership, Teams and Diversity (CBPG4)**
   - Comprehend the challenges and opportunities of leading and working in diverse teams and environments.

5. **Critical Thinking (CBPG5)**
   - Comprehend, analyze, and critically evaluate complex and unstructured qualitative and quantitative business problems, using appropriate tools and technology.

6. **Innovation (CBPG6)**
   - Recognize, analyze, and articulate strategies for promoting creativity and innovation.

**Course Goals and Learning Objectives:** *(Aligned with College of Business Program Goals “CBPG”)*

1. Understand how accounting data, internal controls, and technology are used within a company for planning operations, controlling activities, and making decisions. (CBPG1)

2. Select, interpret, conceptualize, and analyze data related to cost accumulation for product costing; cost-volume-profit relationships; profit planning; standard costing; static and flexible budgets; performance measurement; and relevant costs to make business decisions. (CBPG1, CBPG5)

3. Prepare and analyze the Schedule of Cost of Goods Manufactured, Schedule of Cost of Goods Sold, and traditional and contribution income statements to make business decisions. (CBPG1, CBPG2, CBPG5)

4. Identify ethical implications inherent in Managerial Accounting and develop strategies for resolution. (CBPG3, CBPG4)

5. Discuss the new and diverse ideas and practices related to Social, Environmental and Governance reporting and articulate how these might evolve in the future. (CBPG4, CBPG6)
**Required Texts/Readings**

Managerial Accounting, 15th Ed, Garrison, Noreen, Brewer, McGraw-Hill. Students must have a “Connect” code, included with the purchase of a new book. Renting a book is unlikely to be cost-effective. The book package is on sale at the bookstore. Register for “Connect” online homework program here: [http://connect.mheducation.com/class/capener](http://connect.mheducation.com/class/capener)

“Free” supplements at Student Online Learning center: [http://highered.mheducation.com/sites/007802563x/student_view0/index.html](http://highered.mheducation.com/sites/007802563x/student_view0/index.html)

**Homework and Class Participation**

**HOMEWORK:** Homework assignments and due dates are listed on Connect.

Each student must have a Connect access code for this course! Students are expected to read the assigned chapters in advance of the related lecture and class activities. All homework problems assigned should be completed using Connect by the dates shown each week (usually Sunday at 10pm). Please submit one day early to avoid computer issues. Students may confer with each other on the homework, but each student must complete his/her own work. **No late work is accepted, no extra credit or makeup is available.** Students who fail to submit the homework by the due date earn a zero. Students may request homework be available early to “work ahead”. Approximately 10 additional points to compensate for computer rounding, etc, are included. These points are to reduce frustration with minor deductions by the computer program and are not available for “extra” credit. Questions about the homework will usually be answered in class or in office hours, not by email.

The homework assigned is the minimum necessary for your success in this class. The importance of your completing each homework assignment without the use of a solutions manual cannot be overstated. You have multiple attempts to complete the homework, but please try to avoid “clicking around” (trial and error). Completing the homework with pencil and paper, then entering the data into Connect may be a good learning strategy. Doing the homework will enable you to participate in class and help you with the exams. It is very difficult to earn enough points to pass the class with zeros or low scores in the homework.

**CLASS PARTICIPATION:**

Students are expected to attend every class. Thoughtful participation in class discussions, in-class activities, and homework review is required. Prior to class, everyone is expected to read the assigned readings and complete other assigned work. Classroom time is not sufficient to allow complete coverage of all readings and assignments. However, you are responsible for all materials assigned. Class time will usually be spent on a variety of activities including: question and answer sessions, brief lectures, demonstration problems, group discussions, in-class assignments, and mini-case analyses. Participation by all is necessary for the class to be successful. For the class to be a meaningful learning experience for everyone, it is important that we all: (1) attend class; (2) come prepared for discussion; and (3) participate in discussions and in-class assignments. If each of us prepares before class, participates during class, and reviews after class, the learning experience for each of us in this course should be very worthwhile. A total of **10 points** can be earned through *active participation* in class.

**Exam Policies**

Exams generally test topics covered in class and for homework. All exams must be taken in class as scheduled on the syllabus. Students who fail to take an exam earn a zero. Please see me the SECOND day of class if you
have a conflict; medical or co-curricular, etc, (requires documentation). Extra credit may be given on exams. Four function calculators (add, subtract, multiply, divide) are highly recommended for exams. Cell phones, computers, or devices other than 4 function calculators may not be used on exams. Only the scratch paper included with each exam may be used. Use of any other unauthorized scratch paper or devices will result in an exam score of zero. All cell phones and electronics must be turned off stored in zipped bags during exams. 

**Students must purchase Scantron forms at the bookstore (standard 50 question (on each side) Scantron 882-E form measuring approximately 4 inches by 11 inches).** Exams are “closed” books and notes. Exams are individual activities and no outside assistance is allowed. In summary, students may discuss questions on the Homework, but not on Exams. Cheating of any kind on exams will **not** be tolerated and could result in failure of the course and expulsion from the University.

**Club/Events or Project**

You may join FMA, IMA, or ISACA and attend 4 meetings/functions to earn your ten percent. Any 4 meetings from these clubs, AAC, or CalCPA count toward the 4 meetings requirement. It is the student’s responsibility to sign-in, attend the entire session, participate, and sign out where required. Students must keep their own record of attendance at events (date, topic, etc.) Club activities will be reported on canvas approximately 3 times; once after membership closes, once after Spring Break, and once in May. The club/event option is highly recommended! The Project will be a research report on Sustainability in Managerial Accounting and Reporting. It will be assigned during the second half of the course. The paper will be uploaded on canvas and checked by Turnitin. All projects and events are due/completed by April 23. Club membership will be due earlier, around the end of February – date to be announced in class.

**Grading Policy**

<table>
<thead>
<tr>
<th></th>
<th>%</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Midterm Exam I, Chapters 1 - 4</td>
<td>20%</td>
<td>80</td>
</tr>
<tr>
<td>Midterm Exam II, Chapters 5 - 8</td>
<td>20%</td>
<td>80</td>
</tr>
<tr>
<td>Final Exam (Chapters 9-12)</td>
<td>30%</td>
<td>120</td>
</tr>
<tr>
<td>Club/Events or Project</td>
<td>10%</td>
<td>40</td>
</tr>
<tr>
<td>Homework on Connect, Participation</td>
<td>20%</td>
<td>80</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
<td>400</td>
</tr>
</tbody>
</table>

Attendance is important to maximize your scores. Connect homework points are adjusted to the class percentage at the end of the term, usually by dropping a zero. A maximum score of 70 is possible for the homework. Please track your scores here to know your grade and standing as the class progresses.

Grading Scale:

- 90-100 A
- 80-90 B
- 70-80 C
- 60-70 D
- Below 60 F

+ and – may be earned for high and low scores in each level of the scale. Scale may be curved to benefit students.

**As a courtesy, some scores are reported on Canvas. Homework scores are reported on Connect.**
Strategies for Success

SUCCESSFUL STUDENTS:
1. Read the Chapters before the related lectures and complete the “Self-test” and other quiz-type materials
2. Confer with classmates – discuss difficult concepts and problems – may form study groups
3. Independently complete the homework by one day before the due date
4. Practice testing in Connect/Online Learning Center
5. Study additional materials as needed (Power Points, additional problems, demonstration problems, etc.)
6. Immediately change their study strategies if a poor score is earned
7. Seek help from the professor or SJSU resources as needed (Tutoring, How to take a test, etc.)

College of Business Classroom Policies and Procedures

These are included in http://www.sjsu.edu/cob/Students/policies/ which also shows College of Business Program Goals and printing policies, and also shown below:

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. Cell phones may not be used for exams.

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).

University Policies

Dropping and Adding

Students are responsible for understanding the policies and procedures about add/drop, grade forgiveness, etc. Refer to the current semester’s Catalog Policies section at http://info.sjsu.edu/static/catalog/policies.html. Add/drop deadlines can be found on the current academic year calendars document on the Academic Calendars webpage at http://www.sjsu.edu/provost/services/academic_calendars/. The Late Drop Policy is available at http://www.sjsu.edu/aars/policies/latedrops/policy/. Students should be aware of the current deadlines and penalties for dropping classes.
Information about the latest changes and news is available at the Advising Hub at http://www.sjsu.edu/advising/.

Consent for Recording of Class and Public Sharing of Instructor Material

University Policy S12-7, http://www.sjsu.edu/senate/docs/S12-7.pdf, requires students to obtain instructor’s permission to record the course and the following items to be included in the syllabus:

- “Common courtesy and professional behavior dictate that you notify someone when you are recording him/her. You must obtain the instructor’s permission to make audio or video recordings in this class. Such permission allows the recordings to be used for your private, study purposes only. The recordings are the intellectual property of the instructor; you have not been given any rights to reproduce or distribute the material.”
  - It is suggested that the greensheet include the instructor’s process for granting permission, whether in writing or orally and whether for the whole semester or on a class by class basis.
  - In classes where active participation of students or guests may be on the recording, permission of those students or guests should be obtained as well.
- “Course material developed by the instructor is the intellectual property of the instructor and cannot be shared publicly without his/her approval. You may not publicly share or upload instructor generated material for this course such as exam questions, lecture notes, or homework solutions without instructor consent.”

Academic Integrity

Your commitment, as a student, to learning is evidenced by your enrollment at San Jose State University. The University Academic Integrity Policy S07-2 at http://www.sjsu.edu/senate/docs/S07-2.pdf requires 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 Student Conduct and Ethical Development website is available at http://www.sjsu.edu/studentconduct/.

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 at http://www.sjsu.edu/president/docs/directives/PD_1997-03.pdf requires that students with disabilities requesting accommodations must register with the Accessible Education Center (AEC) at http://www.sjsu.edu/aec to establish a record of their disability.

Student Technology Resources

Computer labs for student use are available in the Academic Success Center at http://www.sjsu.edu/at/asc/ located on the 1st floor of Clark Hall and in the Associated Students Lab 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 DV and HD digital camcorders; digital still cameras; video, slide and overhead projectors; DVD, CD, and audiotape players; sound systems, wireless microphones, projection screens and monitors.
SJSU Peer Connections
Peer Connections, a campus-wide resource for mentoring and tutoring, strives to inspire students to develop their potential as independent learners while they learn to successfully navigate through their university experience. You are encouraged to take advantage of their services which include course-content based tutoring, enhanced study and time management skills, more effective critical thinking strategies, decision making and problem-solving abilities, and campus resource referrals.

In addition to offering small group, individual, and drop-in tutoring for a number of undergraduate courses, consultation with mentors is available on a drop-in or by appointment basis. Workshops are offered on a wide variety of topics including preparing for the Writing Skills Test (WST), improving your learning and memory, alleviating procrastination, surviving your first semester at SJSU, and other related topics. A computer lab and study space are also available for student use in Room 600 of Student Services Center (SSC).

Peer Connections is located in three locations: SSC, Room 600 (10th Street Garage on the corner of 10th and San Fernando Street), at the 1st floor entrance of Clark Hall, and in the Living Learning Center (LLC) in Campus Village Housing Building B. Visit Peer Connections website at http://peerconnections.sjsu.edu for more information.

SJSU Writing Center

The SJSU Writing Center is located in Clark Hall, Suite 126. All Writing Specialists have gone through a rigorous hiring process, and they are well trained to assist all students at all levels within all disciplines to become better writers. In addition to one-on-one tutoring services, the Writing Center also offers workshops every semester on a variety of writing topics. To make an appointment or to refer to the numerous online resources offered through the Writing Center, visit the Writing Center website at http://www.sjsu.edu/writingcenter. For additional resources and updated information, follow the Writing Center on Twitter and become a fan of the SJSU Writing Center on Facebook.

(Note: You need to have a QR Reader to scan this code.)

SJSU Counseling Services

The SJSU Counseling Services is located on the corner of 7th Street and San Fernando Street, in Room 201, Administration Building. Professional psychologists, social workers, and counselors are available to provide consultations on issues of student mental health, campus climate or psychological and academic issues on an individual, couple, or group basis. To schedule an appointment or learn more information, visit Counseling Services website at http://www.sjsu.edu/counseling.

Syllabus is Subject to Change:
Any changes will be communicated to students in class, by canvas announcement and/or by e-mail.
## Course Schedule of Important Dates (Most assignments are weekly).

<table>
<thead>
<tr>
<th>Reading/Lecture</th>
<th>Date</th>
<th>Exams, Holidays, and Other Notable Events</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ch. 1</td>
<td>Jan 24</td>
<td>First day of class – register for Connect</td>
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<tr>
<td>Ch. 1/2</td>
<td>Jan 29</td>
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<tr>
<td>Ch 2/3</td>
<td>Feb 5</td>
<td></td>
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<tr>
<td>Ch. 3</td>
<td>Feb 12</td>
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<tr>
<td></td>
<td>Feb 14</td>
<td>Guest lecture, Mr. Jim Alderson, whistleblower. Participation points heavily weighted this day.</td>
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<tr>
<td>Ch. 4</td>
<td>Feb 19</td>
<td></td>
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<tr>
<td>Ch. 5</td>
<td>Feb 26</td>
<td></td>
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<tr>
<td></td>
<td>Feb 28</td>
<td><strong>Midterm I Exam</strong>, (Chapters 1-4) Bring 882-E Scantron form</td>
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<tr>
<td>Ch. 5</td>
<td>Mar 5</td>
<td></td>
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<tr>
<td>Ch. 6</td>
<td>Mar 12</td>
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<tr>
<td>Ch. 7</td>
<td>Mar 19</td>
<td></td>
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<tr>
<td></td>
<td>Mar 26, 28</td>
<td><strong>SPRING BREAK – NO CLASSES</strong></td>
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<tr>
<td>Ch. 8</td>
<td>Apr 2</td>
<td></td>
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<tr>
<td>Ch. 9</td>
<td>Apr 9</td>
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<tr>
<td></td>
<td>Apr 11</td>
<td><strong>Midterm II Exam</strong> (Chapters 5-8) Bring 882-E Scantron form.</td>
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<tr>
<td>Ch. 9</td>
<td>Apr 16</td>
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<tr>
<td>Ch. 10</td>
<td>Apr 23</td>
<td><strong>All club/events OR sustainability project due today.</strong></td>
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<td>Ch 11</td>
<td>Apr 30</td>
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<tr>
<td>Ch 12</td>
<td>May 7</td>
<td></td>
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<td></td>
<td>May 14</td>
<td>Last day of class – Monday, REVIEW, WRAP-UP (Evaluations, bring laptop)</td>
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<td></td>
<td>May 15</td>
<td>Tuesday, Study day, NO CLASSES</td>
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<td></td>
<td></td>
<td><strong>Final Exam, Chapters 9-12. Bring Scantron Form 882-E</strong></td>
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<tr>
<td></td>
<td></td>
<td><strong>Section 2, 9:00 – 10:15:</strong> <strong>Tuesday, May 22, 7:15 – 9:30am</strong></td>
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<tr>
<td></td>
<td></td>
<td><strong>Section 1, 10:30 – 11:45:</strong> <strong>Monday May 21, 9:45 – 12:00 noon</strong></td>
</tr>
</tbody>
</table>

Notes: Subject to change. Class coverage maybe a little ahead or behind the reading assignment. Homework assignments and due dates (usually Sunday 10pm) are listed on Connect.