Master Syllabus
Bus230B - Principles of Accounting (4)
School of Business Administration
Sonoma State University

I. Catalog Description:
A foundation course designed to provide a basic understanding of the theory and practice of accounting, with emphasis upon basic principles, concepts and controls in relation to internal reporting. Prerequisite: Bus230A

II. Course Learning Outcomes:
This course is an introductory course in managerial accounting for undergraduates. The primary objective of this course is that the students learn the fundamentals of the internal accounting process and systems and their use in planning, control, decision making and performance evaluation. Students will:

1. Develop analytic and problem solving skills.
2. Calculate product-costs using job-order and activity-based costing techniques; describe the advantages and disadvantages of each system; discuss appropriate uses for product-costing information.
3. Understand the control function of management accounting information; produce and analyze basic accounting control information.
4. Produce simple operating budgets and discuss basic conceptual issues with regard to profit planning.
5. Produce and use accounting information for short-term business decisions.
6. Calculate basic accounting measures used in performance evaluation of managers and business subunits; discuss the advantages and disadvantages of the measures; and identify conditions for their appropriate use.

III. Course Materials:
Principles of managerial accounting textbook. Sample texts include: Hilton, Managerial Accounting, McGraw Hill; Garrison and Noreen, Managerial Accounting, Irwin; Atkinson, Banker, Kaplan, and Young, Management Accounting, Prentice Hall.

IV. Teaching Methods:
Primary teaching methods are conceptual lectures and in-class review and discussion of problems.

V. Evaluation Tools:
About 70% examinations, 30% practice sets or case analysis, homework and in-class or on the web quizzes.

VI. Course Content:
A. Course Topics
1. Managerial Accounting and the Business Environment
2. Cost Terms, Concepts, and Classifications
3. Job-Order Costing
4. Process Costing
5. Cost Behavior: Analysis and Use
6. Cost-Volume-Profit Relationships
7. Variable Costing
8. Activity-Based Costing and Quality Management
9. Profit Planning
10. Standard Costs and Operating Performance Measures
11. Flexible Budgets and Overhead Analysis
12. Segment reporting, Profitability Analysis, and Decentralization
13. Relevant Costs for Decision Making
14. Capital Budgeting Decisions

B. Perspectives for Business Decisions:

<table>
<thead>
<tr>
<th>Business Decisions</th>
<th>Minimum Number of 50 50 Minute Periods Devoted to Topic</th>
<th>Required Graded Work Other Than Exams</th>
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<tbody>
<tr>
<td>International/Global</td>
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<tr>
<td>Ethical Issues</td>
<td>1</td>
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<td>Political Issues</td>
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<tr>
<td>Social Issues</td>
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<tr>
<td>Legal/Regulatory Issues</td>
<td>2</td>
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<td>Environmental Issues</td>
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<tr>
<td>Technology Issues</td>
<td>2</td>
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<td>Demographic Diversity</td>
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* Required graded work other than exams will be at the discretion of the instructor

C. Interdisciplinary Skills:

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<tr>
<th>Skills</th>
<th>Required Graded Work Other Than Exams?</th>
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<tbody>
<tr>
<td>Oral Communications</td>
<td>No</td>
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<tr>
<td>Written Communications</td>
<td>No*</td>
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<tr>
<td>Critical Thinking</td>
<td>Yes**</td>
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<tr>
<td>Working in Teams</td>
<td>No</td>
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* Accounting faculties use Homework problems and the exams to assess students’ written communication skills. In many accounting classes students are required to work as a team to solve a particular problem or cases. In some accounting courses students are required to give a short presentation.

** Critical thinking and problem-solving skills are enhanced by the problems assigned in the course. Students complete problems that require them to organize and analyze data in a logical form for decision-making, separate relevant data from irrelevant data, and make decisions from the results of their analysis.