ACCT 102
Introduction to Managerial Accounting
First Semester 2010/2011

Credit: 3 (3,1,0)

CONTACT INFORMATION
Instructor: Dr. Gary Baker
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Office: 137
Office Hours: SMW 1:30 – 2:30P
UT 11:00 – 11:50A
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COURSE DESCRIPTION
This course introduces the student to the basic managerial accounting concepts, the operation of such accounting practices, and decision making aspect of financial information. Topics covered include costing methods, cost systems, budgetary process, capital and revenue expenditures.

COURSE OBJECTIVE
This is an introductory course of management accountancy with the objective to provide the student with a broad knowledge of managerial accounting practices. The course is designed to achieve the following objectives:

- To familiarize students with the basic concepts of managerial accounting.
- To develop the student’s skills and ability to understand the managerial decision making process and to know what accounting decision is needed for different decision situations.
- To develop the student’s skill in producing accounting information needed to develop managerial skills.
- To enhance the student’s problem solving aptitude in accounting & business context.

REQUIRED TEXT

COURSE EVALUATION PROCESS

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>First Major Exam</td>
<td>20 %</td>
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<tr>
<td>Second Major Exam</td>
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<tr>
<td>Final Exam</td>
<td>40 %</td>
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<tr>
<td>Quizzes</td>
<td>10 %</td>
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<tr>
<td>Assignments &amp; Cases</td>
<td>5 %</td>
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<td>Class Participation</td>
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Class participation means regular attendance, punctuality, making meaningful contributions and showing evidence of preparation during the discussion of the issues. Considering the very nature of the course, the instructor will solve demonstration problems in the class. Then, you will be given a number of assignments which along with class participation will together count for 10% of your final grade. The assignments will be straightforward cases where you play the role of a management accountant. Make sure that you understand each assignment completely before you work on it. You are encouraged to ask questions inside and outside the classroom regarding your assignment.
Assignments must be completed by the due date. You should and make the required effort to answer every question, as well as to develop a good understanding of the issues involved. Preparing yourself for the coming lectures and active class participation are essential to your learning process. Case Studies given to you would be of the companies functioning in the real marketplace. Solving them would require you to obtain information from various sources including the internet and would help you to follow a research oriented approach to your learning. You are encouraged to seek guidance from your course incharge regarding the cases.

Exams will be structured to allow you to apply what you have learned to realistic settings. Since accounting by its nature is cumulative learning, each topic builds on all previously acquired knowledge of the subject. Therefore, absence from class can be extremely costly and it would not let you develop good understanding of the issues.

**DN AND ATTENDANCE REGULATIONS**

DN will be given to the students who are absent for 16 hours or more (whether excused or unexcused) during the semester. Attendance will be taken 5 minutes after the start time of the class. Any student who joins the class later will be allowed to attend the lecture but no attendance will be granted to him.

Students are required to bring text book in each class. Please note the following instructions:
- Read the assigned material before class meetings.
- Do not miss any class.
- Pay attention to details.
- Ask questions and participate in discussions.
- Be regular in doing home-works and assignments because all your course is interrelated.

**ACADEMIC DISHONESTY**

Students are expected to maintain honesty and integrity in the academic experiences both in and out of the classroom.

**CLASSROOM RULES OF CONDUCT**

Students are expected to assist in maintaining a classroom environment that is conducive to learning. Students are to treat faculty and students with respect. Students are to turn off all cell phones while in the classroom. Under no circumstances are cell phones or any electronic devices to be used or seen during times of examination. Students may tape record lectures provided they do not disturb other students in the process.