BADM 202.05: Managerial Accounting

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University of Montana
BADM 202 Managerial Accounting
Spring Semester 2003

Instructor: Barbara Reider, Ph.D.
Class: Section 05 TR 12:40 to 2 p.m. GBB L14
       Section 06 TR 2:10 to 3:30 p.m. GBB L14
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Phone: 243-5145
Emergency: 911 or 243-4000
E-mail: barbara.reider@business.umt.edu
Webpage: www.business.umt/faculty/reider/

Office hours: Tuesday and Thursday from 3:30 to 5 p.m.
              Wednesday from 2 to 5 p.m.
              ** Other times are available by appointment

Prerequisite: BADM 201 Financial Accounting

Required text: Management Accounting 6th edition, Hansen & Mowen,
               South-Western (2003)

Other Resources: Check figures for selected homework problems are in the book starting on page 861. The homework solutions manual is available in my office during office hours. Beta Alpha Psi students will hold free tutoring sessions during the semester.

Objectives:
- Discuss management accounting as a career
- Introduce management accounting ethical responsibilities
- Master the techniques of break-even analysis and cost-volume-profit, budgeting, relevant costing, standard costing, and product costing.

Students with disabilities: Qualified students with disabilities will receive appropriate accommodations in this course. Please provide a letter from your DSS coordinator so we can discuss these accommodations.

Drop date: The last day to drop the class is Monday, March 10. No drops will be signed after this date. (NOTE: This date is too late for a refund.)

Mission statement: The faculty and staff of the School of Business Administration at The University of Montana are committed to excellence in innovative learning and professional growth through research and service.
Student Conduct Code:  www.umt.edu/studentaffairs/policy/code.htm
Students are expected to practice academic honesty. Academic misconduct includes, but is not limited to, plagiarism, misconduct during quizzes or exams, unauthorized possession of course materials, and facilitating academic dishonesty.

Grading: Course grades will be assigned based upon the following items:

- Exam #1 on Chapters 1, 2, and 3 100 points
- Exam #2 on Chapters 5, 4, and 8 100 points
- Exam #3 on Chapters 9, 10, and 15 100 points
- Exam #4 on Chapters 16 and 17 100 points

Total points possible 400 points

360 to 400 points = A
320 to 359 points = B
280 to 319 points = C
240 to 279 points = D
Below 240 points = F

Course policies on exams: You are expected to take all exams at the date and time indicated in the syllabus. Material covered on exams will come from class lectures, class handouts, class review of homework, and the textbook. There are no surprises on exams—the material is from the book, homework, and class.

If you have an excused absence from an exam, you may take ONE makeup exam (for either Exams #1, 2, or 3) on Friday, May 9.

Students are expected to read the assigned material and to attempt the homework before class. Students should feel free to ask questions in class, but remember that there are many other students in the class. I may ask you to stop by my office hours if I do not have time to adequately answer your questions in class.

Attendance is considered mandatory to the extent that material will be presented in class which is not found in the book. This material will be included on exams.

Many of the homework assignments are reviewed in class. If you wait until class to try the homework, I WILL BE GOING TOO FAST FOR YOU TO WRITE EVERYTHING DOWN AND YOUR UNDERSTANDING OF THE MATERIAL WILL BE ADVERSELY AFFECTED. Assigned problems should be considered a minimum, and I strongly recommend working additional problems and exercises.

It is your responsibility to monitor your progress in the class and to attend office hours if you do not understand the material. **If you want to do well in BADM 202, you MUST attend class and you MUST do the homework before I review it in class.**
## Tentative schedule for the semester

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Topic</th>
<th>Homework assignments</th>
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</thead>
<tbody>
<tr>
<td>Chapter 1</td>
<td>Introduction</td>
<td>Exercises 1-3, 1-4, 1-5, 1-8, 1-9</td>
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</tbody>
</table>
| Chapter 2 | Management Accounting Concepts | Exercises 2-5, 2-6, 2-7, 2-10, 2-12  
|           |                              | Problems 2-14, 2-15, 2-16, 2-17         |
| Chapter 3 | Cost Behavior                | Exercises 3-2, 3-6, 3-9, 3-13, 3-15, 3-17|

**Exam #1**  
Approximate date: Thursday, February 20

| Chapter 5 | Job-Order Costing            | Exercises 5-3, 5-5, 5-6, 5-13, 5-14,  
|           |                              | 5-15, 5-16                           
|           |                              | Problem 5-29                          |
| Chapter 4 | Activity-Based Costing       | Exercises 4-9, 4-11                   
|           |                              | Problem 4-17                          |
| Chapter 8 | Budgeting                    | Exercises 8-1, 8-2, 8-3, 8-4, 8-6, 8-7,  
|           |                              | 8-10, 8-12, 8-19                      |

**Exam #2**  
Approximate date: Tuesday, March 18

| Chapter 9 | Standard Costing             | Exercises 9-1, 9-4, 9-5, 9-8, 9-9, 9-11,  
|           |                              | 9-16                                
|           |                              | Problem 9-18                         |
| Chapter 10| Responsibility Accounting    | Exercises 10-1, 10-5, 10-7, 10-8, 10-11,  
|           |                              | 10-13                              |
| Chapter 15| Variable and Absorption Costing | Exercises 15-1, 15-2, 15-3, 15-4, 15-5,  
|           |                              | 15-13, 15-14, 15-19                |

**Exam #3**  
Approximate date: Thursday, April 17
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<thead>
<tr>
<th>Chapter 16</th>
<th>Cost-Volume-Profit Analysis</th>
<th>Exercises 16-1, 16-2, 16-3, 16-4, 16-5, 16-6, 16-7, 16-13, 16-15, 16-16, 16-23</th>
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<tbody>
<tr>
<td>Chapter 17</td>
<td>Relevant Costing</td>
<td>Exercises 17-3, 17-4, 17-5, 17-6, 17-13, 17-14, 17-22</td>
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<tr>
<th>Tuesday, May 13</th>
<th><strong>Exam #4 for Section 05</strong></th>
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<th>Tuesday, May 13</th>
<th><strong>Exam #4 for Section 06</strong></th>
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<td>1:10 to 3:10 p.m.</td>
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