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ACCT 202.01: Managerial Accounting

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University of Montana
ACCT 202 Managerial Accounting
Spring Semester 2008

Instructor: Barbara Reider, Ph.D.

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Office hours: Tuesday 8:30 to 9:30 a.m.
Wednesday 2 to 5 p.m.
Thursday 8:30 to 9:30 a.m. and 3:30 to 4:30 p.m.

Other times may be available by appointment

Prerequisites: 1. ACCT 201 Financial Accounting with a C or better (2.00)
2. MATH 117 or MATH 150 with a C or better (2.00)
These are strictly enforced!!!!

Required text: **Management Accounting**, Garrison, Noreen, and Brewer, Twelfth Edition, McGraw-Hill Irwin (2008)

Other help:

- On-line help from book's publisher—see inside front cover of your book
- Study guide—available in the bookstore
- Solutions manual to homework problems during my office hours
- Beta Alpha Psi tutoring

Days:

Time:

Location:

Required calculator: The Department of Accounting and Finance approves the use of two calculators in all courses allowing calculators on exams: HP 10BII and TI BAII+. The use of any other calculator or electronic device must be approved by the instructor. At the beginning of each exam, your calculator will be checked.

E-mail: You must use a university-approved e-mail address for all correspondence regarding our class. These include **business.umt.edu** or **umontana.edu** addresses.

Blackboard: You must have a Blackboard account. If you have problems using this account, please go to the Help Desk in GBB 209 (the computer lab). Phone: 243-4282

Students with disabilities: Qualified students with disabilities will receive appropriate accommodations in this course. You must provide a letter from your DSS coordinator by Tuesday, January 29 so we can discuss these accommodations.

Drop date: The last day to drop the class is Tuesday, March 4. No drops, withdrawals, or changes will be signed after March 4. (Note: This date is too late for a refund.)

University Student Conduct Code: All students must practice academic honesty. Academic misconduct is subject to an academic penalty by the course instructor and/or a disciplinary sanction by the University. All students need to be familiar with the Student Conduct Code. The Code is available for review online at <http://www.umt.edu/SA/VPSA/index.cfm/page/1321>. Academic misconduct includes, but is not limited to, plagiarism, misconduct during exams, unauthorized possession of course materials, copying of homework, and facilitating academic dishonesty.

- ✓ At the beginning of each exam, you will read and sign the following statement:

You must adhere to and sign the statement below. Failure to do so will result in a failing score (zero points) on this exam.

“I have not received, I have not given, nor will I give any assistance to another student taking this exam, including discussing the exam with students in another section of the course. I will not remove the exam from this room, either on test day or the day it is reviewed in class. This exam belongs to the Department of Accounting and Finance.”

Classroom conduct: You are expected to attend each class and contribute in a meaningful way. Arriving to class late and leaving class early are disruptive to others. “Visiting” with your friends during class is disruptive. If you miss class, it is your responsibility to get the notes from a classmate—I do not have notes for you to copy.

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.

Exams: You are expected to take all exams when they are given in class. If you miss an exam, you must have a written medical excuse, written notification of a family death, or written excused university absence. All makeup exams are given during final exam week.

Grading: Your grade is based on the following:

▪ Participation in career development activities	20 points
▪ Participation in classroom cases	20
▪ Selected problem for SOBA assessment	5
▪ Exam #1 on Financial Accounting, Chapters 1, 2, and 5	80
▪ Exam #2 on Chapters 6, 9, 14, and 13	85
▪ Exam #3 on Chapters 7, 3, 8, 10, and 11	100
▪ Comprehensive Final Exam	<u>120</u>
Total	430 points

90 to 100%	387 to 430 points	A
80 to 89.9%	344 to 386 points	B
70 to 79.9%	301 to 343 points	C ←
60 to 69.9%	258 to 300 points	D
Below 60%	Below 258 points	F

In order to take upper-division business classes, you must earn at least a C (2.00 or better) in this course

Homework: Completion of homework prior to each class is a necessity to succeed in this course. Assigned problems are a MINIMUM, and I strongly recommend working additional problems and exercises. You are expected to spend **at least two to three hours outside of class** for each hour we meet in class reading the text and working on homework. (This does not mean that you can save up these hours and then try to study for umpteen hours before the exams—this won't work!!!) Based on past experience, students who fail to do this will earn at least one letter grade **lower**. We will review MOST of the homework listed in the syllabus. If you do not understand the homework, it is your responsibility to attend my office hours or the free tutoring sessions.

I will collect your homework in class. Any borderline grade decisions will be made based on your attempts at completing the homework. Even though homework is not graded for accuracy, this is the ONLY thing I will consider in addition to your earned points for the semester. **In order for me to evaluate your homework at the end of the semester, you must turn in a copy of your homework since you will not get it back.** I will collect homework at the beginning of the period on the day when it is due (announced in class and on Blackboard).

Tentative Schedule (subject to change)

Chapter	Topic	Homework assignments
*****	Review of Financial Accounting	Handouts

Chapter 1	Managerial Accounting and the Business Environment	Exercises 1 and 2 (make sure these are the <i>exercises</i> starting on page 31, not the <i>questions</i> on page 31)
Chapter 2	Cost Terms, Concepts, and Classifications (including the appendices)	Exercises 2, 5, 10, 11, and 12
Chapter 5	Cost Behavior (including the appendix)	Exercises 1, 3, 6 (omit #2), 10, and 12 Problem 17

Exam #1: Financial Accounting, Chapters 1, 2, and 5

Approximate date: Thursday, February 14

Chapter 6	Cost-Volume-Profit	Exercises 1, 2, 6, 7, 9, and 13
Chapter 9	Profit Planning	Exercises 1, 2, 3, 4 (#1 only), 5 (#1 only), 6, and 7 Problem 21 (Not reviewed in class or turned in as homework, but strongly suggested. You can check your answers during office hours or tutor times.)
Chapter 14	Capital Budgeting (including the appendices)	Exercises 4, 5, 6, 7, 8, 9, and 14
Chapter 13	Relevant Costs	Exercises 3 (#1 only), 5 (#1 and 2 only), 6, 8, 10, and 13 (#1 and 2 only)

Exam #2: Chapters 6, 9, 14, and 13

Approximate date: Tuesday, March 18

Chapter 7	Variable Costing	Exercises 1, 2, 5, and 6 Problem 11
Chapter 3	Job-Order Costing	Exercises 3, 4, 5, 8, 10, and 15 (#1 and 2 only)
Chapter 8	Activity-Based Costing	We will work on problems in class
Chapter 10	Standard Costs and the Balanced Scorecard	Exercises 2 (#2 only), 3 (#2 only), 4 (#2 only), 7, 15 (#1 and 2 only)
Chapter 11	Flexible Budgets	Exercises 1, 6, 11, and 12 Problem 19

Exam #3: Chapters 7, 3, 8, 10, and 11

Approximate date: Thursday, April 24

Comprehensive Final Exam: All Chapters (except financial accounting)

Monday, May 5
6 to 8 p.m.

Note: Starting in the 2007-2008 catalog, a graduation requirement for business students (page 253) is "**Pass the major field examination.**" This examination covers material from ACCT 201, ACCT 202, IS 257, IS 270, FIN 322, IS 341, MGMT 340, and MKTG 360.