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Fall 9-1-2006

### ACC 234T.01: Managerial Accounting

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**The University of Montana-Missoula**  
**College of Technology**  
**Business Technology Department**  
**Course Syllabus – Fall 2006**

<b>Course Number and Title:</b>	ACC234T - Managerial Accounting
<b>Date Revised:</b>	July 2006
<b>Semester Credits</b>	Three (3)
<b>Contact Hours per Semester:</b>	
<b>Lecture hours per week:</b>	Three (3)
<b>Prerequisites:</b>	ACC133T – Accounting II or BADM201 Financial Accounting
<b>Instructor Name and email</b>	Lisa Swallow <a href="mailto:lisa.swallow@umontana.edu">lisa.swallow@umontana.edu</a>
<b>Phone Number</b>	243-7810
<b>Office Location</b>	AD11E
<b>Office Hours</b>	T 10-12, Th 11-12, F 12-1
<b>Note</b>	Credit not allowed for both ACC234T and BADM202

**RELATIONSHIP TO PROGRAM:** Managerial accounting is a specialized area of accounting focused on the planning and controlling aspects of an organization. Managerial accounting reports provide essential accounting and cost information for decision making purposes.

**COURSE DESCRIPTION:** Continuation of introductory accounting series with a focus on managerial accounting topics. These topics include cost classification, variable and absorption costing, job order costing and standard costing. JIT, total quality management, quality costs and activity-based costing will also be addressed.

**STUDENT PERFORMANCE OUTCOMES:**

1. Differentiate between managerial and financial accounting
2. Identify managerial accounting concepts such as JIT, TQM and TOC
3. Classify costs (product vs. period, variable vs., fixed, direct vs. indirect)
4. Identify costs of quality and produce a quality cost report
5. Accumulate costs utilizing job order costing system
6. Prepare contribution margin income statement
7. Conduct cost-volume-profit analysis in single- and multi-product environment
8. Preparation of absorption and variable costing statements; ability to compare effect of two methods on net income
9. Identify activities and activity cost pools, calculate activity rates and prepare management reports utilizing ABC system
10. Recognize various budgeting methods; prepare master budget including ancillary schedules
11. Account for transactions utilizing a standard costing system and apply overhead
12. Conduct variance analysis using standard costing system
13. Identify segments in decentralized reporting environment; prepare reports by cost, profit and investment centers
14. Calculate rate of return, residual income and segment margin
15. Delineate relevant costs and analyze decisions utilizing relevant costs

**COURSE RESOURCES & REQUIRED MATERIALS:**

- *Managerial Accounting 11/e* by Garrison and Noreen
- 2- or 3-column accounting paper

**HOMEWORK:** Reading assignments and problems will be assigned each day. *Please note that unit numbers and chapter numbers are not the same!* We will go over most homework in class – some homework will be allocated points and I will communicate that to you well in advance of the respective due dates.

**STUDENT CONDUCT CODE:** this can be found at [www.umt.edu/studentsaffairs/policy/code.htm](http://www.umt.edu/studentsaffairs/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.

**ATTENDANCE/MAKEUP TESTS:** You are expected to come to class. Tests may not be made up unless prior arrangements are made. You must take the makeup test the day you return to school. *Let me stress that there are no exceptions to this - if there's a problem, call and leave a message or you have lost the chance to take that particular exam.*

**ACCESSIBILITY:**

Eligible students with disabilities will receive appropriate accommodations in this course when requested in a timely way. Please speak with me after class or in my office. Please be prepared to provide a letter from your DSS Coordinator (Daniel Burke 243-4424).

**BLACKBOARD SUPPLEMENTAL:**

This course may use Blackboard 6.0 as an online supplement to the traditional classroom. It is located at <http://umonline.umt.edu>. Your user name is the cue1.umt.edu address assigned to you and found in CyberBear under Personal Information. Your password is your 6-digit date of birth. Blackboard will be used to post calendar, announcements and electronic materials. The discussion forum may be utilized to encourage discussion.

**STUDENT PERFORMANCE ASSESSMENT METHODS AND GRADING PROCEDURES:**

Homework and tests will be given point values. The total points earned will be divided by the total points available to determine the grade. The points available are as follows:

Exam #1	100 points
Exam #2	100 points
Exam #3	100 points
Exam #4 (during finals week)	100 points
Homework	50 points
Projects	200 points
<b>Total Points</b>	<b>560 points</b>

**GRADING SCALE**

90 - 100%	A
80 - 89%	B
70 - 79%	C
60 - 69%	D
59%-	F

*Please note – Plus/minuses will not be given in this course.*

## **COURSE OUTLINE**

1. Chapter 1 – Managerial Accounting and the Business Environment
2. Chapter 2 – Cost Terms, Concepts, and Classifications
3. Chapter 3 – Systems Design: Job-Order Costing
4. Chapter 5 – Cost Behaviors
5. Chapter 6 - Cost-Volume-Profit Relationships
6. Chapter 7 – Variable Costing
7. Chapter 8 – Activity Based Costing
8. Chapter 9 – Profit Planning
9. Chapter 14 – Capital Budgeting Decision
10. Chapter 10 – Standard Costs and the Balanced Scorecard
11. Chapter 11 – Flexible Budgets and Overhead Analysis
12. Chapter 12 – Segment Reporting & Decentralization

## **ASSIGNMENTS**

### *Unit 1 - Chapter 1*

Exercises 1, 2

### *Unit 2 - Chapter 2 – Set 1*

Supplemental Problem

Question 7

Exercises 2, 4, 7

### *Unit 2 - Chapter 2 – Set 2*

Questions 12, 13

Exercise 11, Problem 19

### *Unit 3 - Chapter 3 – Set 1*

Questions 1, 4, 8, 16

Exercises 2, 4, 7, 11

### *Unit 3 - Chapter 3 – Set 2*

Problems 22

Exercise 15

### *Unit 4 – Chapter 5 – Set 1*

Questions 8

Exercise 2 (do scattergraph on excel)

Exercise 8

Problem 14 [10 points]

### *Unit 4 – Chapter 5 – Set 2*

Questions 11, 15

Problem 13

### *Unit 4 – Chapter 5 – Set 3*

Problem 15

## **ASSIGNMENTS (continued)**

*Unit 5 – Chapter 6 – Set 1*

Exercise 1

Exercise 3, 5

*Unit 5 – Chapter 6 – Set 2*

Exercise 6, 7, 10 [10 points for E6-10]

Problem 19

*Unit 5 – Chapter 6 – Set 3*

Question 11

Exercise 4, 16, 17

Problem 20 (parts 1-5)

*Unit 6 – Chapter 7 – Set 1*

Questions 4, 5, 10

Exercises 1-2

*Unit 6 – Chapter 7 – Set 2*

Supplementary

*Unit 6 – Chapter 7 – Set 3*

Problem 15 (2-3 paragraphs on parts 4-5 for 15 points)

*Unit 7 - Chapter 8 – Set 1*

Questions 8, 9

Exercise 1-3

Exercise 14 (part 1)

*Unit 7 - Chapter 8 – Set 2*

Exercise 4

Exercise 14 (part 2)

*Unit 7 - Chapter 8 – Set 3*

Exercise 6, 15 [E8-6 for 10 points]

*Unit 8 - Chapter 9 – Set 1*

Exercises 1 2, 3, 4, 5

*Unit 8 - Chapter 9 – Set 2*

Exercises 6, 7 Problem 14

*Unit 8 - Chapter 9 – Set 3*

Supplementary

*Unit 9 – Chapter 14 – Set 1*

Exercises 1, 7

*Unit 9 – Chapter 14 – Set 2*

Exercise 3, 12, 13

*Unit 9 – Chapter 14 – Set 3*

Exercise 6, 15, 17 [E14-15 for 10 points, E14-17 for 5 points XC]

*Unit 10 – Chapter 10 – Set 1*

Exercises 1, 2, 3, 8

*Unit 10 – Chapter 10 – Set 2*

Exercise 4, 9 Problem 17 [P10-17 for 10 points]

*Unit 10 – Chapter 10 – Set 3*

Exercise 5, Problem 22 and Supplementary

*Unit 11 – Chapter 11 – Set 1*

Exercises 1, 2, 3

*Unit 11 – Chapter 11 – Set 2*

Exercises 6, 9, 14, 15, 16

*Unit 11 – Chapter 11 – Set 3*

Supplemental

*Unit 12 – Chapter 12 – Set 1*

Exercises 2, 3, 5

*Unit 12 – Chapter 12 – Set 2*

Exercise 9, 10, Problem 20

*Unit 12 – Chapter 12 – Set 3*

Problem 18