ACCT 202.01: Managerial Accounting

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University of Montana
ACCT 202 Managerial Accounting
Winter Session 2006

Instructor: Barbara Reider, Ph.D.

Class: January 3 – 20, 2006 (no class on Monday, January 16)
MTWRF 1 to 4 p.m. GBB L14

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Office hours: MTWRF 12 noon to 1 p.m.
** Other times are available by appointment

Prerequisite: ACCT 201 Financial Accounting


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.

Other resources: The homework solutions manual is available in my office during office hours.

Students with disabilities: Qualified students with disabilities will receive appropriate accommodations in this course. You must provide a letter from your DSS coordinator by Wednesday, January 4 so we can discuss these accommodations.

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.

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
Grading:  Your course grade will be assigned based on the following:

Exam #1 on Review of Financial Accounting, Chapters 1 and 2  50 points
Exam #2 on Chapters 5, 3, and 8  100 points
Exam #3 on Chapters 6, 7, and 9  100 points
Exam #4 on Chapters 10, 11, 13, and 14  125 points
Total points possible  375 points

90 to 100%  338 to 375 points  A
80 to 89.9%  300 to 337 points  B
70 to 79.9%  263 to 299 points  C
60 to 69.9%  225 to 262 points  D
Below 60%  Below 225 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 a DOCUMENTED excused absence from an exam, you may take ONE makeup exam (for either Exams #1, 2, or 3) on Friday, January 20.

Course policies on attendance and homework:  Students are expected to read the assigned material and to attempt the homework before class. Students should feel free to ask 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.

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 are considered a minimum and I strongly recommend working additional problems and exercises. It is expected that you will spend at least two to three hours outside of class for each hour we meet in class reading the text and working on homework. If you want to do well in ACCT 202, you MUST attend class and you MUST do the homework before I review it in class.
## Tentative schedule for the session

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Topic</th>
<th>Homework assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>*******</td>
<td>Review of Financial Accounting</td>
<td>Handouts</td>
</tr>
<tr>
<td>Chapter 1</td>
<td>Managerial Accounting and the Business Environment</td>
<td><strong>Exercises</strong> 1, 2, and 3 (make sure these are the exercises on pages 30 and 31, not the questions on page 29)</td>
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<tr>
<td>Chapter 2</td>
<td>Cost Terms, Concepts, and Classifications (including the appendices)</td>
<td><strong>Exercises</strong> 2, 5, 8, 9, 10, 11, and 12</td>
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### Exam #1
Approximate date: Thursday, January 5

- Chapter 5 | Cost Behavior (including the appendix) | **Exercises** 1, 2, 5, 6, 11, and 12  
**Problem** 16
- Chapter 3 | Job-Order Costing                       | **Exercises** 1, 3, 4, 5, 7, 8, 9, 10, 13, and 15
- Chapter 8 | Activity-Based Costing                  | **Exercises** 1, 3, 4, and 16

### Exam #2
Approximate date: Wednesday, January 11
<table>
<thead>
<tr>
<th>Chapter</th>
<th>Topic</th>
<th>Homework assignments</th>
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</table>
| Chapter 6 | Cost-Volume-Profit                         | Exercises 1, 2, 3, 5, 6, 7, 8, 9, and 14  
|          |                                             | Problem 19                       |
| Chapter 7 | Variable Costing                           | Exercises 5, 6, 8, and 9         
|          |                                             | Problem 11                       |
| Chapter 9 | Profit Planning                           | Exercises 1, 2, 3, 4, 5, 6, and 7 |
| Chapter 10 | Standard Costs and the  
|          | Balanced Scorecard                        | Exercises 2, 3, 6, 7, 9, 10, 11, 15  
|          |                                             | Problem 28                       |
| Chapter 11 | Flexible Budgets                           | Exercises 1, 3, 5, 6, 7, 12, and 13  
|          |                                             | Problem 18                       |
| Chapter 13 | Relevant Costs                             | Exercises 3, 4, 5, 6, 13, and 14 |
| Chapter 14 | Capital Budgeting (including Appendices 14A, 14C, and 14D) | Exercises 2, 3, 4, 5, 7, 8, 9, and 14  
|          |                                             | Problem 21                       |

Exam #3  
Approximate date: Tuesday, January 17

Exam #4  
Friday, January 20