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Summer 6-1-2007

### ACCT 202.01: Managerial Accounting

Barbara Reider

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**University of Montana**  
**ACCT 202 Managerial Accounting**  
**Summer Session**  
**June 25 to July 26, 2007**  
**(Wednesday, July 4—no class)**

**Instructor:** Barbara Reider, Ph.D.

**Office:** GBB 311

**Phone:** 243-5145

**Emergency:** 911 or 243-4000

**E-mail:** barbara.reider@business.umt.edu

**Webpage:** www.business.umt/faculty/reider/

**Office hours:** Monday and Thursday—12 noon to 2 p.m.  
Wednesday and Tuesday—2 to 4 p.m.

**Prerequisites:** 1. ACCT 201 Financial Accounting with a grade of C (2.00) or better  
2. MATH 117 or MATH 150 with a grade of C (2.00) or better  
*These are strictly enforced by the Department of Accounting and Finance*

**Required text:** **Management Accounting**, Garrison, Noreen, and Brewer, Eleventh Edition, McGraw-Hill Irwin (2006)

**Other help:** CD packaged with book (envelope contained in new books)  
On-line help from book's publisher (see inside front cover)  
Study guide

**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 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 Tuesday, June 26 so we can discuss these accommodations.

**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.

**Class Expectation:** All class members are expected to demonstrate ethical excellence and to strive toward the highest technical accounting ability.

**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.

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

Exam #1 covers Financial Accounting, Chapters 1, 2, and 5	80 points
Exam #2 covers Chapters 3, 8, 6, and 9	80 points
Exam #3 covers Chapters 10, 11, 13, and 14	<u>120 points</u>
<b>Total points possible</b>	<b>280 points</b>

90 to 100%	252 to 280 points	A
80 to 89.9%	224 to 251 points	B
70 to 79.9%	196 to 223 points	C *****
60 to 69.9%	168 to 195 points	D
Below 60%	Below 168 points	F

**\*\*\*\*\* In order to take 300-level or 400-level business courses, you must earn at least a C (2.00 or better) in this course**

**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. There are no makeup exams because of the short time frame of the course. If you are going to be gone for an exam, you should not enroll in the course.

**Homework:** Completion of the assignments prior to each class is an absolute necessity for the successful completion of this course. Assigned problems should be 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. Homework problems listed in the syllabus are a MINIMUM to do well in this course. Based on past experience, students who fail to work on homework before it is reviewed in class will earn one letter grade **lower** than students who diligently attempt the homework.

**Class handouts:** We will have many handouts for this course. You must either attend class to pick up the handouts or see me during office hours. You may NOT have someone in the class pick up handouts for you! Unfortunately, some students have thought that handouts are an alternative to actually attending class. They are a SUPPLEMENT to class, not an alternative. If you do not attend class, your grade will reflect this because you will not be prepared for exams.

**Classroom conduct:** You are expected to attend each class and contribute in a meaningful way to class discussions. Arriving to class late and leaving class early are disruptive to others. “Visiting” with your friends during class is disruptive. Although I do not officially take attendance as part of the grade, I will know if you miss class.

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## Summer schedule—subject to change

(All appendices are included unless otherwise noted)

Chapter	Topic	Homework assignments
*****	Review of Financial Accounting	Handouts
Chapter 1	Managerial Accounting and the Business Environment	<b>Exercises 1 and 2</b> (make sure these are the <i>exercises</i> on pages 30 and 31, not the <i>questions</i> on page 29)  <b>Problem 4</b> (also on page 31)
Chapter 2	Cost Terms, Concepts, and Classifications (including the appendices)	<b>Exercises 2, 5, 9, 10, 11, and 12</b>
Chapter 5	Cost Behavior (including the appendix)	<b>Exercises 1, 2, 6 (omit #2), 11, and 12</b> <b>Problem 16</b>

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

Approximate date: Wednesday, July 3

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Chapter 3	Job-Order Costing	<b>Exercises 3, 5, 8, 9, 10, 13, and 15</b>
Chapter 8	Activity-Based Costing	<b>Exercises 2, 3, 4, and 5</b>

<b>Chapter</b>	<b>Topic</b>	<b>Homework assignments</b>
Chapter 6	Cost-Volume-Profit	<b>Exercises</b> 1, 2, 7, 9, and 14
Chapter 9	Profit Planning	<b>Exercises</b> 1, 2, 3, 4 (part #1), 5, and 6 <b>Problem</b> 19 (not covered in class but strongly suggested—you can check your answers in the solutions manual during office hours)

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**Exam #2: Chapters 3, 8, 6, and 9**

Approximate date: Tuesday, July 17

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Chapter 10	Standard Costs and the Balanced Scorecard	<b>Exercises</b> 2, 3, 6, 7, 9, and 11
Chapter 11	Flexible Budgets	<b>Exercises</b> 1, 5, 6, 12, and 13
Chapter 13	Relevant Costs	<b>Exercises</b> 3, 4, 5, 6, and 14
Chapter 14	Capital Budgeting	<b>Exercises</b> 2, 3, 4, 5, 7, 8, and 9 <b>Problem</b> 21

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**Exam #3: Chapters 10, 11, 13 and 14**

Thursday, July 26

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