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ACTG 201.50: Principles of Managerial Accounting

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University of Montana
Accounting 202 Principles of Managerial Accounting
Summer Semester 2023

Instructor: Edward Guay
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As a part-time instructor email or cell phone is the best way of contacting me. (Please no phone calls after 8:00PM)

Required Text:

Financial and Managerial Accounting for Undergraduates 2E (See the online login to purchase the ebook)

We will only use the Managerial chapters

Course Learning Goals:

- Introduction to managerial accounting
- Job-order costing
- Cost-volume-profit relationships
- Budgeting
- Standard costing and variance analysis for decision making
- Decision making using differential analysis
- Describe capital budgeting for programs and projects

Office Hours:

I will have an OPTIONAL zoom session for each chapter

Students with disabilities:

Qualified students with disabilities will receive appropriate accommodations. Please provide a letter from your Disability Services for Students Coordinator so we can discuss these accommodations. DSS phone (406) 243-2243.

Moodle Assistance:

Moodle assistance can be obtained by calling **(406) 243-HELP** (4357). Normal hours are 8:00 am to 5:00 pm Monday through Friday.

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 an examination, unauthorized possession of examination or other course materials, and facilitating academic dishonesty.

Mission Statement:

The College of Business at the University of Montana creates transformation, integrated, and student-centric learning experiences, propelling our students to make immediate and sustained impact of business and society. We nurture our students' innate work ethic to develop confident problem solvers and ethical decision makers. We pursue thought leadership and collectively create opportunities for a better life for our student, faculty and staff.

COB Core Values:

- Students first, we educate the whole person
- Experiential learning, we create experiences that matter
- Thought Leadership, We create rigorous and relevant knowledge
- Stewardship, we value people, planet and profit

Grading:

Please see the attached detail on class points by day. These points are a combination of homework assignments, quizzes and exams.

A 93%	C 73%
A- 90%	C- 70%
B+ 87%	D+ 67%
B 83%	D 63%
B- 80%	D- 60%
C+ 77%	F Below 59%

Homework, quizzes and exams will be taken online.

Academic Misconduct Statement:

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. The University of Montana Student Conduct Codes specifies definitions and

adjudication processed for academic misconducts and states “Students at the University of Montana are expected to practice academic honesty at all time” for more information: www.umt.edu/vpsa/policies/studentconduct

Drop Dates:

Please carefully monitor published drop dates for this course.

Emergency Procedures:

We all have emergencies, if you have an emergency that effect your classroom performance please contact as soon as you ca.

Expectations Using the Internet Medium:

Conducting a university course via the Internet is inherently different than conducting the same course in a physical classroom setting. In order to align student and instructor expectations for the administration of the course, the following points are important:

- This is a student driven course. Student will proceed through the course at a scheduled pace. Due dates for all homework, quizzes and exams are clearly posted and **late work will not be accepted.**
- On line classes are scheduled and a part of your grade depends on your attendance.
- Success in this course will largely depend on the **students being responsible for their own learning experience**, while seeking my help when needed.
- If you are not familiar with using Moodle, please use the Moodle contact information listed above to contact them. You will download your quizzes, exams and other course material from Moodle.
- Because of the design of the course you are on the honor system when completing your quizzes and exams- **these are not open book**. The student code is enforced for all course activities.
- Do not fall behind on course material. There is a large amount of material in this course and you cannot get behind- so no late work will be accepted! Please monitor due dates carefully for assignments.

Your Course Tools:

You have many valuable tools to assist you during this course.

1. The most important tool will be your efforts; your final grade will be a direct reflection of those efforts.
2. The text- book is mandatory, you can not get through the course without it.

3. Grades will be auto graded and posted so you will have constant knowledge of your grade
4. There are excellent tools on the software to assist you
5. Use me as a resource; I want to help you!

WARNING HARD CLASS LOTS OF WORK!

Academic Misconduct and the Student Conduct Code

All students must practice academic honesty. Academic misconduct is subject to an academic penalty by the professor and/or a disciplinary sanction by the University. All students need to be familiar with the [Student Conduct Code](#).

Academic misconduct includes, but is not limited to, the following:

- Disclosing exam content during or after you have taken an exam,
- Removing exam material from the classroom or professor's office without permission,
- Copying any material from another student, or from another source such as the Internet, that is submitted for grading unless the instructor gives you explicit permission to do so,
- Plagiarism, including use of Internet material without proper citation,
- Using cell phones or other electronics to obtain outside information during an exam without explicit permission from the instructor,
- Submitting your own work in one class that was completed for another class (self-plagiarism).

Accommodations

The University of Montana assures equal access to instruction through collaboration between students with disabilities, instructors, and the Office for Disability Equity (ODE). If you anticipate or experience barriers based on disability, please contact the ODE at: (406) 243-2243, ode@umontana.edu, or visit www.umt.edu/disability for more information. Retroactive accommodation requests will not be honored, so please, do not delay. As your instructor, I will work with you and the ODE to implement an effective accommodation, and you are welcome to contact me privately if you wish.

Information for Students

Land Acknowledgement

The University of Montana acknowledges that we are in the aboriginal territories of the Salish and Kalispel people. Today, we honor the path they have always shown us in caring for this place for the generations to come.

Inclusion Policies

The University of Montana values leadership, engagement, **diversity**, and sustainability, because our institution is committed to respecting, welcoming, encouraging, and celebrating the differences among us.

As members of the University of Montana community, we aspire to:

- Respect the dignity and rights of all persons.
- Practice honesty, trustworthiness, and academic integrity.
- Promote justice, learning, individual success, and service.
- Act as good stewards of institutional resources.
- Respect the natural environment.

Cultural Leave Policy

Cultural or ceremonial leave allows excused absences for cultural, religious, and ceremonial purposes to meet the student's customs and traditions or to participate in related activities. To receive an authorized absence for a cultural, religious or ceremonial event the student or their advisor (proxy) must submit a formal written request to the instructor. This must include a brief description (with inclusive dates) of the cultural event or ceremony and the importance of the student's attendance or participation. Authorization for the absence is subject to approval by the instructor. Appeals may be made to the Chair, Dean or Provost. The excused absence or leave may not exceed five academic calendar days (not including weekends or holidays). Students remain responsible for completion or make-up of assignments as defined in the syllabus, at the discretion of the instructor.

Food & Housing Insecurity

Any student who faces challenges securing food or housing, and believes that this could affect their performance in this course, is urged to contact any or all of the following campus resources.

Food Pantry Program

UM offers a food pantry that students can access for emergency food. The pantry is open on Tuesdays from 12 to 5 PM and Fridays from 10 AM to 5 PM. The pantry is located in UC 119 (in the former ASUM Childcare offices). Pantry staff operate several satellite food cupboards on campus (including one at Missoula College). For more information about this program, email umpantry@mso.umt.edu, visit the [UM Food Pantry website](#) or contact the pantry on social media (@pantryUm on twitter, @UMPantry on Facebook, um pantry on Instagram).

ASUM Renter Center

The Renter Center has compiled a [list of resources](https://medium.com/griz-renter-blog) (<https://medium.com/griz-renter-blog>) for UM students at risk of homelessness or food insecurity. Students can schedule an appointment with Renter Center staff to discuss their situation and receive information, support, and referrals.

TRiO Student Support Services

TRiO serves UM students who are low-income, first-generation college students or have documented disabilities. TRiO services include a textbook loan program, scholarships and financial aid help, academic advising, coaching, and tutoring.

Students can [check their eligibility](http://www.umt.edu/triosss/apply.php) (www.umt.edu/triosss/apply.php) for TRiO services online. If you are comfortable, please come see members of the teaching team. We will do our best to help connect you with additional resources.

The Writing and Public Speaking Center

[The Writing and Public Speaking Center](#) provides one-on-one tutoring to students at all levels and at any time in the writing process.

The Math Learning Center

[The Math Learning Center](#) has in-person, drop-in tutoring to help students with homework and test preparation needs. Check their website for drop-in hours and location.

UM Information Technology

Get the technology, tools, and services you need, whether you are a student, faculty, staff, or someone partnering with the University of Montana. Visit the [UM IT webpage](#) for services and self-help articles, or contact the help desk directly by calling 406.243.HELP (4357) or emailing ithelpdesk@umontana.edu.

Supporting Mental Well-Being of Students at UM

At UM, we value every student's wellbeing and believe that taking care of yourself is imperative to your success as a student. College students often experience issues that may interfere with academic success such as academic stress, sleep problems, juggling responsibilities, life events, relationship concerns, or feelings of anxiety, hopelessness, or depression. If you or a friend is struggling, we strongly encourage seeking support. Helpful, effective resources are available on campus.

- If you are struggling with this class, please visit during office hours or contact me by email.
- Check-in with your academic advisor if you are struggling in multiple classes, unsure whether you are making the most of your time at the University of Montana
- Reach out for Counseling Support at Curry Health Center Counseling. To make a counseling appointment call 406-243-4712 or go online to the Curry Health Portal to schedule an appointment
- If you feel you need accommodations for a mental health concern, reach out to the Office of Disability Equity (ODE) at 406-243-2243
- If you feel that you would benefit from general wellness skills to support your overall stress reach out to CHC-Wellness at 406-243-2809
- If you have experienced sexual assault, relationship violence, bullying, intimidation, or discrimination contact the Student Advocacy Resource Center (SARC) 406-243-4429 *24/7 support line 406-243-6559
- If you are experiencing a mental health crisis and seeking immediate help, call 911, go to the nearest hospital emergency room or call Campus Safety at 406-4000