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Fall 9-1-2021

ACTG 202.02: Principles of Managerial Accounting

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Principles of Managerial Accounting: Fall 2021

ACTG 202-01

Credits: 3

In-Person*: GBB L14
MW 11am – 12:20pm

Final Exam: Dec 14, 5:30pm

ACTG 202-02

Credits: 3

In-Person*: GBB 201
TR 9:30am – 10:50am

Final Exam: Dec 14, 5:30pm

* Due to the ongoing pandemic, this modality is subject to flexibility and change.

Prerequisites: The completion of ACTG 201 with a grade of C- or better and completion of M 115 or M 162 with a grade of C- or better. These prerequisites are strictly enforced.

Course Description: Principles of Managerial Accounting (“Managerial”) is the study of managerial accounting for business and other organizations. This course is executed with an emphasis on how accounting information helps managers make better decisions.

Grading: All sections of ACTG 202 will follow a traditional grading mode, unless otherwise directed by the University of Montana. See also section XVII.

Instructor:	Elizabeth Kohl, MBA, PhD		
Email:	Elizabeth.Kohl@UMontana.edu		
Office:	GBB 325		
Office Hours**:	Mondays:	8:00pm – 10pm	Zoom
	Wednesdays:	2:30pm – 3:30pm	GBB 325

** Please note the location of office hours. Notice will be provided for any office hour changes.

0. Covid-19 for Fall 2021

Due to the ongoing Covid-19 pandemic, the University of Montana (“the University”) is implementing several Covid-19 protocols for the fall 2021 semester. The following protocols are in place as of August 29, 2021. Changes to these practices will be communicated as soon as they become available:

- Mask use is required within the classroom.
- Mask use is required in offices.
- Mask use is requested in all indoor spaces at the University
- If you feel sick and/or are exhibiting COVID-19 symptoms, please don’t come to class and contact the Curry Health Center at (406) 243-4330.
- If you are required to isolate or quarantine, you will receive support in the class to ensure continued academic progress. Please contact Dr. Kohl to determine the best course of action/support.
- UM recommends students get the COVID-19 vaccine. The vaccine is free and Covid-19 vaccines are available on a walk-in basis at Curry Health Center Monday through Friday, 9am to 5pm. You can also call Curry Health to ask questions or schedule an appointment at (406) 243-5171
- Please direct your questions or concerns about vaccines to Curry Health Center: (406) 243-5171
- Where social distancing (maintaining consistent 6 feet between individuals) is not possible, specific seating arrangements will be used to support contact tracing efforts.
- Class attendance and seating will be recorded to support contact tracing efforts.
- Drinking liquids and eating food is discouraged within the classroom.
- Please note this class is being recorded.

College of Business:

Please be aware that the college of business offers re-fills for hand sanitizer and cleaning solution* inside on the main floor, close to the main entrance of the building.

*If you do not have a vessel for hand sanitizer or cleaning solution, but you want one – please ask and I will do my best to make that happen ASAP.

I. Class Structure & Attendance

All sections of ACTG 202 are listed as in-person (face-to-face) learning courses for the fall 2021 semester. Due to the ongoing pandemic, this modality is subject to flexibility (hybrid) or change (remote). Any change in modality options will be communicated as soon as possible.

Attendance: *face-to-face modality*

Attendance is a component of each student's grade (see Participation in section XVII). Regular classes will be recorded, but these recordings will not be posted to Moodle. If you miss class due to a university excused absence, please contact me for further instructions on catching up.

A Zoom live stream of class will be provided, but any student viewing the live stream will be required to upload a copy of their notes for each live stream attended via a Moodle assignment for course attendance purposes.

Learning and work expectations

My #1 expectation for learning is that you are **cognitively present** for each class.

My #2 expectation for learning is that your work will be your own (see also section XI).

Remote learning (just in case): *hybrid or remote modalities*

Although a shift to remote learning is not expected at the time this syllabus was drafted, it is possible exogenous events could shift this course for one or more days to a remote learning platform. The university describes remote learning as "students and faculty working together synchronously through web-based communication technology."

Zoom: Full Remote

Any remote managerial accounting classes will be taught in **synchronous** sessions – everyone will need to log in to a Zoom session at your designated class time each week. You will need either a computer (recommended), tablet, or a cell phone to access the Zoom sessions each week. Zoom links for class and office hours can be found on the course Moodle page.

Official attendance policy aside, I realize that technology hiccups and fails could happen to anyone (even the instructor*). In the event of a technology fail, please contact me outside of class time to discuss your options. Asynchronous learning will be paired with an additional attendance activity requirement.

***Zoom Instructor fail for full remote: 10-minute rule**

If a technology fail occurs on the instructor side, which would likely close the Zoom classroom, the 10-minute rule goes into effect. Consider the synchronous class session cancelled if:

- The Zoom room fails to open for more than 10 minutes at the beginning of class
- The instructor experiences complete connectivity loss for more than 10 minutes during class
- Instructor connectivity loss or Zoom fail occurs with less than 10 minutes left at the end of class

** In the event of a cancellation, content may be posted online for asynchronous consumption.

II. Course Materials

1. **Textbook** *** *You will not need a textbook for the first week****

Financial and Managerial Accounting, *14th Edition* (2018) by Warren, Reeve, and Duchac **with** CengageNOW -or- CengageUnlimited online book and CengageNOW

Cengage course URL: see Moodle

**Most homework will be submitted through Cengage or on Moodle.

2. **Handouts**

Blank handouts will be provided in class and online.

** I will **not** post completed handouts online.

3. **Moodle - required**

Class syllabus, articles, and other materials will be posted on the course website.

4. **Email - required**

Access to your official University of Montana email account. Messages will be emailed to students here. FYI: I will pull the course email list from Moodle.

5. **Four-function calculator - required**

For computational assistance, only a four-function calculator will be permitted with exams.

6. **Zoom access - required**

You will need either a computer (recommended), tablet, or a cell phone to access any Zoom sessions for this class. Zoom links can be found on Moodle.

7. **Computer/document and spreadsheet software – access required**

Several assignments will require the use of a computer as well as a document and/or spreadsheet tool. I expect everyone to have access to either Microsoft suite (Word and Excel) or Google's free online suite (Google Docs and Google Sheets).

8. **Mask** – required for in-person, face-to-face classes

Support: * *details on Moodle* *

Study Jam Tutoring (*free!*) <https://www.umt.edu/study-jam/>

Beta Alpha Psi (*free!*)

Dedicated ACTG 201 and 202 Graduate Assistant Tutoring (*free!*): *Sarah Brown*

III. Tools for Success

The #1 way to succeed in this course is to attend class. I want to teach you things. Unless special circumstances arise, **there will not be a recording of my class available online.** Attendance is a requirement for the course and a component of your grade for the class. **Furthermore, I will not provide populated (completed) handouts from class on Moodle or to students not in attendance without evidence of a university excused absence.**

**** I strongly suggest making friends with your classmates. ****

I use a variety of learning approaches to help you develop an understanding of managerial accounting concepts and their applications. Class time will include interactive lectures as well as discussion of homework problems and group projects. It is your responsibility to attend and be prepared for class.

Contacting Me:

The absolute best way to contact me is to visit office hours or send me an email. I do not guarantee that I will read or reply to emails after 6pm or on weekends. I do not have voicemail on my office phone.

IV. Disability Services for Students

The University of Montana assures equal access to instruction through collaboration between students with disabilities, instructors, and Disability Services for Students. If you have a disability that adversely affects your academic performance, and you have not already registered with Disability Services, please contact Disability Services in Lommasson Center 154 or 406.243.2243. I will work with you and Disability Services to provide an appropriate modification. For more information, visit the Disability Services website at www.umt.edu/disability.

To avoid an administrative burden, please notify the instructor of accommodations as soon as possible and at least 24 hours in advance of any assignment, quiz, or exam.

V. Emergency Procedures

In the event of a campus emergency during class, please follow instructions provided by your instructor or the UM emergency alert system. Failure to do so could hamper efforts to resolve the emergency situation in a safe, timely manner.

VI. Mission Statements and Assurance of Learning

The College of Business at the University of Montana creates transformative, integrated, and student-centric learning experiences, propelling our students to make immediate and sustained impact on 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 students, 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

Learning Goals: As part of our assessment process and assurance-of-learning standards, the COB has adopted the following learning goals for our undergraduate students:

Learning Goal 1: COB graduates will possess fundamental business knowledge in the core disciplines of Accounting, Finance, Management Information Systems, Management and Marketing.

Learning Goal 2: COB graduates will be able to integrate business knowledge.

Learning Goal 3: COB graduates will be effective communicators.

Learning Goal 4: COB graduates will possess problem-solving skills.

In addition, the Department of Accounting and Finance prepares ethically aware decision makers with effective analytical and qualitative business knowledge and skills to become professionals in their respective fields. We commit to high quality teaching and applying scholarship to professional practice and theory.

The undergraduate accounting program prepares students to apply accounting and business knowledge and analytical skill and tools in dynamic organizations. The accounting faculty have adopted the following learning goals for our undergraduate accounting students:

Learning Goal 1: Accounting majors will possess fundamental accounting knowledge.

Learning Goal 2: Accounting majors will be effective writers.

Learning Goal 3: Accounting majors will critically analyze and solve problems, using technology where appropriate.

Learning Goal 4: Accounting majors will understand the importance of ethics to the accounting profession and demonstrate ethical decision making.

VII. Course Learning Goals

After completing this course, students will possess basic skills to complete their understanding of principles of financial accounting and to understand the basic practice and tools utilized in managerial accounting. This includes an understanding of:

Managerial accounting:

- 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

VIII. Drops and Incomplete Grades

This course follows published UM policies on drop dates and incomplete grades. These are excerpted below.

Drop dates

The drop policy and instructions are available at:

<http://www.umt.edu/registrar/students/dropadd.php>

Incompletes

Policies related to receiving an incomplete are available at:

<http://www.umt.edu/withdrawal/stories/incomplete.php>

Per the UM catalog: “Incomplete grades are not an option to be exercised at the discretion of a student. In all cases it is given at the discretion of the instructor within the following guidelines. A mark of incomplete may be assigned students when (1) the student has been in attendance and doing passing work up to three weeks before the end of the semester, and (2) for reasons beyond the student's control and which are acceptable to the instructor, the student has been unable to complete the requirements of the course on time. *Negligence and indifference are not acceptable reasons.*”

IX. JOB & CERTIFICATION OPPORTUNITIES: CMA, CIA, CPA

Overall, this course should enable you to increase the knowledge base needed to successfully prepare for the Certified Public Accountant (CPA) and Certified Management Accountant (CMA) examinations.

The CMA and CIA only require a bachelor's degree in accounting. If you want to become a CPA, a candidate must have at least 150 college credit hours, including at least 30 credit hours of accounting (in most states). You can get the 150 credit hours by taking extra undergraduate hours or by combining your undergraduate degree with a Master's degree.

Most accounting employers will interview students in the fall semester for the next year's hiring, so get a resume together early and get ready to interview.

For information about becoming a CPA: www.aicpa.org
For information about becoming a CMA: www.imanet.org
For information about becoming a CIA: na.theiia.org

X. Behavior Expectations - Professionalism and Zoom

Professionalism

Students are preparing to become professionals, and professional behavior is expected at all times. Students are expected to abide by the [COB Code of Professional Conduct](http://www.business.umt.edu/ethics/professional-conduct-code.php) (found online at <http://www.business.umt.edu/ethics/professional-conduct-code.php>). Students are also expected to treat class sessions like business meetings. Failure to adhere to these expectations may result in being asked to leave the classroom:

- Remain in the class (or in the Zoom room) for the duration of class time
- Bring all materials needed for class, including any class notes and a calculator
- Refrain from using any technology, including cell phones, not required for course learning at that time
- Wear a mask that adequately covers the mouth and nose as part of the professional dress code for the fall 2021 semester
- Be an active listener – not talking while others, including the instructor, are talking

XI. Academic Misconduct

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 Code** specifies definitions and adjudication processes for academic misconduct and states, “Students at the University of Montana are expected to practice academic honesty at all times.” (Section V.A., available at <http://www.umt.edu/student-affairs/dean-of-students/default.php>). All students need to be familiar with the Student Conduct Code. It is the student’s responsibility to be familiar with the Student Conduct Code.

The College of Business endorses academic honesty as a pillar of integrity crucial to the academic institution. Academic honesty is an important step towards developing an ethical backbone needed in a professional career.

Failure to practice academic honesty is considered academic misconduct. Academic misconduct will be penalized to the fullest extent. Students are expected to:

- Be knowledgeable of activities that are considered academic misconduct, as defined in section V.A. of the UM Student Conduct Code,
- Practice academic honesty on all exams, quizzes, homework, in-class assignments, and all other activities that are part of the academic component of a course,
- Encourage other students to do the same.

Confusion may arise in what is and is not academic misconduct. Students should ask their instructor if they are unsure if a behavior will be viewed as academic misconduct. A good rule of thumb is that any credit-earning activity in a course should represent the true skills and ability of the person receiving the credit.

A partial list of situations that are considered academic misconduct includes:

- Plagiarism – using another’s words, ideas, data, or materials and representing them as your own. This includes lifting anything from the Internet and embedding it in your work without proper citation of the source. It also includes using your own work previously graded for another class, unless explicitly permitted to do so by the current course instructor.
- Cheating on an Academic Exercise – using a source that the instructor did not explicitly authorize, regardless of how you came across the source. This would include:
 - using solutions manuals, test banks, graded material from another semester, information from another student (with or without their consent), and online essays or analyses (free or purchased),
 - sharing information about exam content with a student who has not yet taken the exam,
 - removing exams from the room without authorization,
 -

- consulting any unauthorized source during an exam, such as a cell phone, notes, the Internet, or another student's paper,
- receiving assistance on an academic exercise without instructor permission.
- Improper Influence – calculating to influence the instructor to assign a grade other than the grade actually earned. This includes lying to the instructor in pursuit of extensions, leniency, or grade alterations.
- Facilitating Academic Dishonesty – knowingly helping another person engage in academic misconduct.

The complete code is available on the College of Business website:
<http://www.business.umt.edu/ethics/professional-conduct-code.php>

Syllabus Quiz: You will be asked to complete, sign, and turn in a syllabus quiz at the beginning of the semester. The quiz confirms that you have read and understand the content of this syllabus, including the expectations, guidelines, and rules for academic integrity.

XII. Exams

It is the policy for this course that the only items available to the student during an exam are the exam itself, a writing tool (pencil recommended), a four-function calculator, and any other materials provided by the instructor (or allowed by the instructor, in the case of an online exam) for calculations.

**** Time management is a component of the exams for this course.**

XIII. Grievance Procedures

The formal means by which course and instructor quality are evaluated is through the written evaluation procedure at the end of the semester. The instructor and department chair receive copies of the summary evaluation metrics and all written comments sometime after course grading is concluded. *Students with concerns or complaints during the semester should first communicate these to the instructor.* This step almost always resolves the issue. If the student feels that the conflict cannot be resolved after meeting with the instructor, the student should contact the department head. If, after speaking with the department head and the instructor, the student still feels that the conflict has not been resolved, contact the Associate Dean of the College of Business.

XIV. Basic Needs and Campus Services

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 9 to 2, on Fridays from 10-5. 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 pantry's website (<https://www.umt.edu/uc/food-pantry/default.php>) 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 for UM students at risk of homelessness or food insecurity here: <http://www.umt.edu/asum/agencies/renter-center/default.php> and here: <https://medium.com/griz-renter-blog>.

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 for TRiO services online here:

<http://www.umt.edu/trioss/apply.php#Eligibility>.

Please contact me any time for help if you are comfortable doing so. I will do my best to help connect you with additional resources.

XV. PSA - Title IX, Counseling Center

No person in the United States, on the basis of sex, shall be excluded from participation, be denied the benefits of, or be subjected to discrimination under any educational program or activity receiving Federal financial assistance.

- Title IX of the Education Amendments of 1972

Title IX of the Education Amendments of 1972 is a federal civil rights law that prohibits discrimination on the basis of sex in the university's programs and activities. Sexual harassment, including sexual violence, and retaliation are forms of discrimination prohibited by Title IX. The University of Montana does not tolerate sex discrimination, sexual harassment, or retaliation and takes steps to ensure that students, employees, and third parties are not subject to a hostile environment in university programs or activities. If you have a Title IX concern, please contact:

UM Office of Equal Opportunity & Title IX

phone: (406) 243-5710 email: eoaa@umontana.edu

office: University Hall, Room 006

<http://www.umt.edu/eo/title-ix/default.php>

As an instructor, one of my responsibilities is to create a safe learning environment for all my students. I have an open door/email policy, but you should know that the University of Montana, following national guidance from the Office of Civil rights, requires that faculty follow UM policy as a **mandatory reporter** of any personal disclosure of sexual harassment, abuse, and/or violence related experiences or incidents shared with the faculty member in person, via email, and/or in classroom papers or homework exercises. These disclosures include but are not limited to reports of personal relational abuse, relational/domestic violence, and stalking. While faculty are often able to help students locate appropriate channels of assistance on campus (e.g., see the UM Health Center link below), disclosure by the student to the faculty member requires that the faculty member inform appropriate channels within 24 hours to help ensure that the student's safety and welfare is being addressed, **even if the student requests that the disclosure not be shared.**

University policy states, *"...all University employees must report within 24 hours, the information they have about alleged or possible sex-based discrimination, sexual harassment, and sexual misconduct involving students to the Office of Equal Opportunity and Title IX."*

For counseling support and assistance, please see either the resources below or the Student Advocacy Resource Center at UM's Curry Health Center: www.umt.edu/sarc

UM has a free 24-hour phone line that provides **free** and **confidential** peer counseling and crisis intervention to student survivors of sexual and relationship violence as well as support and information for family and friends. Services are available to survivors at all stages of recovery, from initial crisis intervention to healing, through support groups and peer counseling. To reach this group, call this number any time: (406) 329-6559

The YWCA of Missoula has a Pathways program that offers safe shelter, crisis counseling, and support for survivors of domestic and sexual violence. They can provide emergency shelter, walk-in peer counseling, support groups, and legal, personal, and medical advocacy. Phone: (406) 542-1944 -or- 1-800-483-7858 web: www.ywcaofmissoula.org/services/

Providence St. Patrick Hospital's First STEP Resource Center offers specially trained nurses or nurse practitioners who will meet clients/assault victims at a private, safe clinic. First STEP offers a comprehensive medical assessment, evidence collection, lab tests, and medication as needed, and education and information. First STEP provides on-site access to community advocates and law enforcement as requested. 24 hour hotline: (406) 329-5776
www.montana.providence.org/hospitals/st-patrick/services/first-step/

UM Women's Center provides education and awareness of women's issues and referrals for domestic violence, gay and lesbian issues, psychological support, eating disorders and reproductive health. Phone: (406) 243-4153

Additional resources: <https://www.umt.edu/eo/docs/resources.pdf>

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If you or someone you know is having suicidal thoughts, regardless of what you may be facing, reaching out for help from a counselor or calling a hotline is a great place to start.

To Write Love on Her Arms resource link: <https://twloha.com/find-help/local-resources/>

National Suicide Prevention Lifeline: 1-800-273-8255 (or text: TWLOHA to 741-741)

The Trevor Project (specializes in the LGBTQ community): 1-866-488-7386

XVI. Diversity and Inclusion

The University of Montana's diversity initiatives 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.

The university's diversity resources can be found here: <http://www.umt.edu/diversity/>

I welcome diversity in all forms in my classroom, including, but not limited to, diversity of: race, ethnicity, gender, age, disability status, socioeconomic status, gender identity and expression, sexual identity, sexual orientation, religion, and regional or national origin.

As your instructor, I am committed to creating and fostering a positive learning and working environment based on open communication, mutual respect, and inclusion. If there are aspects of the design, instruction, and/or experiences within this course that result in barriers to your inclusion, participation, or the accurate assessment of your performance and achievement, please let me know.

XVII. Course Assessment and Grading

Students' mastery of the course material is assessed through homework, assignments, quizzes, participation, and exams. Final course grades are non-negotiable, regardless of secondary consequences. Course grades are comprised of the following components and weights:

Grading

Exam 1	80
Exam 2	100
Exam 3 (Finals Week)	100
Chapter Assignments	50
Excel Assignment	50
Participation	15
Career Trailhead	5
Total Points	400

NOTE: All ACTG courses are listed in the course catalog as “T” courses, which means they must be taken for a traditional letter grade. CR/NCR grading is not an option for this course. Grades are assigned based on the total points accumulated in the course. This course is offered for a traditional letter grade only with plus/minus grading. Final course grades are not negotiable.

A – Excellent*	90% - 100%
B – Good	80% - 89%
C – Satisfactory	70% - 79%
D – Poor	60% - 69%
F – Failure	Below 60

* The verbal descriptions for each letter grade are excerpts from the University of Montana Academic Policies and Procedures catalog, available here: <https://montana-catalog.coursedog.com/academics/policies-procedures>

XVII. Course Schedule

The following is a **tentative** schedule for this course and is subject to change at the discretion of the instructor and/or per weather or university-related events. See Moodle for schedule updates.

Tentative Managerial Accounting Schedule - updated 08/18/2021				
Week	Date	Day	2021 Topics	Assignments
1	8/30	Mon	Introduction & Financial Statements Review	
	9/1	Wed	Ch 15: Introduction to Managerial Accounting	
2	9/6	Mon	< no class - Labor Day >	
	9/8	Wed	Ch 15: Introduction to Managerial Accounting	Syllabus Quiz Trailhead HW 1
3	9/13	Mon	Ch 15: Introduction to Managerial Accounting	
	9/15	Wed	Ch 19: Cost-Volume-Profit Analysis	
	9/15	Wed	Meet the Firms - Job Fair (Professional Dress) *** Recruiting Events This Week ***	Ch 15 HW due (9/17)
4	9/20	Mon	Ch 19: Cost-Volume-Profit Analysis	
	9/22	Wed	Ch 19: Cost-Volume-Profit Analysis	Ch 19 HW Due
5	9/27	Mon	Exam 1: Intro and Chapters 15 & 19	
	9/29	Wed	Ch 16: Job Order Costing	
6	10/4	Mon	Ch 16: Job Order Costing	
	10/6	Wed	Ch 16: Job Order Costing	Trailhead HW 2
7	10/11	Mon	Ch 21: Budgeting	Ch 16 HW Due
	10/13	Wed	Ch 21: Budgeting	
8	10/18	Mon	Ch 21: Budgeting	
	10/20	Wed	Ch 21: Budgeting	
9	10/25	Mon	Ch 22: Standard Costs and Variances	
	10/27	Wed	Ch 22: Standard Costs and Variances	Ch 21 HW Due
10	11/1	Mon	Ch 22: Standard Costs and Variances	
	11/3	Wed	Exam 2: Chapters 16, 21, 22	Ch 22 HW Due 8am
11	11/8	Mon	Ch 24: Differential Analysis	
	11/10	Wed	Ch 24: Differential Analysis	
	11/14	Sunday	Bleezer's Budget = Extended Learning HW	Due at 11:59pm
12	11/15	Mon	Ch 24: Differential Analysis	
	11/17	Wed	Ch 25: Capital Investment	
13	11/22	Mon	Ch 25: Capital Investment	
	11/24	Wed	< no class >	
14	11/29	Mon	Ch 25: Capital Investment	Ch 24 HW Due 8am
	12/1	Wed	Ch 25: Capital Investment	
15	12/6	Mon	Accounting in Finance	Ch 25 HW Due
	12/8	Wed	Excel	
Final	12/14	Tues	Common Final Exam	5:30pm - 7:30pm

Common Exams: Online/Remote

Exam 1	9/28	5:30pm Tuesday
Exam 2	11/3	5:30pm Wednesday
Final	12/14	5:30pm Tuesday