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Spring 2-1-2024

### ACTG 202.02: Principles of Managerial Accounting

Elizabeth Kohl

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## **Principles of Managerial Accounting: Spring 2024**

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ACTG 202-02

Credits: 3

In-Person: GBB L14

TR 9:30am – 10:50am

**Final Exam: Tuesday, May 7 at 5:45pm**

**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 – 9:00pm on Zoom Tuesdays: 2:30pm – 3:30pm in GBB 325 Wednesdays: 2:30pm – 3:30pm in GBB 325

\*\* Notice will be provided for any office hour changes.

## I. Class Structure & Attendance

### **Attendance for this course: *face-to-face modality***

Attendance is a component of each student's grade. If you miss class due to a university excused absence, please contact me for further instructions on catching up. If you miss an exam due to a university excused absence, the missed points will equivalently increase the weight of the final exam.

### **Per the University of Montana Course Catalog:** <https://catalog.umt.edu/academics/policies-procedures>

Students who are registered for a course but do not attend the first two class meetings may be required by the instructor to drop the course. Students are expected to attend all class meetings and complete all assignments for courses in which they are enrolled. Instructors are encouraged to notify advisors or the appropriate administrators regarding students with excessive unexcused absences. Instructors may excuse brief and occasional absences for reasons of illness, injury, family emergency, religious observance, cultural or ceremonial events, or participation in a university sponsored activity.

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.

Any asynchronous learning will be paired with the additional requirement of a continuing the discussion forum or attendance assignment.

- ➔ The best way to succeed in this course is to attend class. Unless special circumstances arise, there will not be a recording of the class available online. Attendance is a requirement for the course and a component of your grade for the class. Note: I will not provide populated (completed) handouts from class. It is your responsibility to attend and be prepared for class.

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

## II. Tools for Success & Email Policy

Accounting is hard, and Managerial Accounting can be difficult, even for accountants. To maximize your likelihood of succeed in this course:

1. Come to class!
2. Complete the homework
3. Re-work the problems in the packets handed out from class
4. Utilize office hours and tutoring sessions (we really are here to help!)

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.

- If you are struggling with this class, please visit during office hours or contact me by email at [elizabeth.kohl@umontana.edu](mailto:elizabeth.kohl@umontana.edu)
- Check-in with your academic advisor if you are struggling in multiple classes, or 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 406-243-4000

### **Contacting Me & Email Policy:**

The absolute best way to contact me is to visit office hours. **I will not offer academic assistance via email.** Academic assistance is available via my office hours and via an extensive offering of tutoring services, including: (1) a dedicated accounting department tutor, (2) UM Study Jam tutoring, (3) Beta Alpha Psi tutoring.

According to University policy, faculty may only communicate with students regarding academic issues via official UM email accounts. Accordingly, students must use their UM accounts. Email from non-UM accounts will likely be flagged as spam and deleted without further response.

To avoid violating the Family Educational Rights and Privacy Act, confidential information (including grades and course performance) will not be discussed via phone or email. All email communications should be professional in tone and content. A professional email includes a proper salutation, grammar, spelling, punctuation, capitalization, and signature. Please check your UM email daily so you won't miss important class and COB announcements.

If you are emailing me with a question that was addressed in class or that is addressed in the syllabus or on the course Moodle page, expect that I will direct you to those resources. 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.

Non-professional emails are unlikely to receive a response. See also Section X: Professionalism.

### III. Course Materials

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

Financial and Managerial Accounting, *16<sup>th</sup> Edition* (2018) by Warren, Reeve, and Duchac **with** CengageNOW -or- CengageUnlimited online book and CengageNOW

Cengage course URL: see Moodle

2. **Handouts**

Handouts for the first chapter will be provided. All other blank handouts will be available on Moodle and also available for purchase at the Paw Print center in the Library.

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 Cyberbear.

5. **Non-programmable calculator - required**

For computational assistance, only a non-programmable calculator will be permitted with exams. No graphing calculators. Most scientific and financial calculators are OK.

6. **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).

### **Support:** \* *details on Moodle* \*

1. Study Jam Tutoring (*free!*) <https://www.umt.edu/study-jam/>
2. Beta Alpha Psi (*free!*)
3. Dedicated ACTG 201 and 202 Graduate Assistant Tutoring (*free!*)
4. Dr. Kohl's office hours (*free!*)

#### IV. Disability Equity for Students (Formerly DSS)

The University of Montana assures equal access to instruction through collaboration between students with disabilities, instructors, and Disability Equity for Students. If you have a disability that adversely affects your academic performance, and you have not already registered with Disability Equity, please contact Disability Equity in Lommasson Center 154 or by phone at (406) 243-2243. I will work with you and Disability Equity to provide an appropriate modification. For more information, visit the Disability Equity website at [www.umt.edu/disability](http://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 **integrated business knowledge** for the core disciplines of Accounting, Finance, Management Information Systems, Management and Marketing.

Learning Goal 2: COB graduates will be **effective communicators**.

Learning Goal 3: COB graduates will possess **problem-solving skills**.

Learning Goal 4: COB graduates will have an **ethical awareness**.

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 is committed to preparing students to apply accounting and business knowledge in 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
- Introduction to personal finance

## 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>

### Registrar Calendar Dates for Adds/Drops:

<https://www.umt.edu/registrar/calendar/spring.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: CPA, CMA, CIA

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](http://www.aicpa.org)  
For information about becoming a CMA: [www.imanet.org](http://www.imanet.org)  
For information about becoming a CIA: [na.theiia.org](http://na.theiia.org)



## X. Behavior Expectations - Professionalism

### 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. Professionalism is a component of the participation points that contribute to each student's grade.

## 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 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 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 & Assignments

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 non-programmable calculator, and any other materials provided by the instructor (or allowed by the instructor, in the case of an online exam) for calculations.

All exams and assignments are to be completed individually unless the instructor gives other instructions.

Unless the instructor notes otherwise, late work is not accepted for homework or assignments. A student missing an exam will automatically have the course weight (%) of the missed exam allocated to the final exam. There are no make-up exams.

Artificial Intelligence (“AI”) tools, such as ChatGPT or other large-language models, may be appropriate tools for some tasks professional accountants complete. However, this class is problem-based and requires critical thinking and a high level of mastery of the topics so that you can complete problems without assistance on quizzes and exams. AI is not a replacement for your own thinking or research, and using these AI tools to complete homework will likely be a detriment to you becoming independent in problem solving. It is important to note that if I do expressly permit or instruct use of such tools for an assignment, then they should be used with caution and proper citation.

**Spring 2024:** ChatGPT is currently very error-prone on problems like those we complete in this class, even simple ratio 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 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](mailto: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>.

### **Montana 211 Support**

Montana 211 provides information and connects people to resources for non-emergency needs. Dialing 211 on your phone will connect you to support in *some* areas of Montana. Otherwise, help is provided via the website at <https://montana211.org/index.php>

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. Title IX, Counseling Center, Crisis Support

*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](mailto: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 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.”

Please know – I value every student's wellbeing and physical and mental health. 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, please consider seeking support. Helpful, effective resources are available on campus.

## **CRISIS SUPPORT RESOURCES:**

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For counseling support and assistance, please consider the resources below:

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 -or- (406) 243-6559 [www.umt.edu/sarc](http://www.umt.edu/sarc)

**SARC 2022:** If you have experienced sexual assault, relationship violence, bullying, intimidation, or discrimination and are looking for help, consider contacting the Student Advocacy Resource Center (SARC) 24/7 support line 406-243-6559

UM – General Counseling Support is offered 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.

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/](http://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/](http://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

The Strong Hearts Native Help Line: a 24/7 safe, confidential and anonymous domestic, dating and sexual violence helpline for Native Americans and Alaska Natives, offering culturally-appropriate support and advocacy. Phone: (844) 762-8483 <https://strongheartshelpline.org/get-help>

The Steve Fund: a group designed to address the mental health and wellbeing of young people of color and ensure they have equal opportunity to thrive in their academic and career pursuits. Steve Fund Crisis line for persons of color feeling down, stressed, or overwhelmed. Text: STEVE to 741741 <https://www.stevefund.org/crisistextline/>

UM Accommodations: If you feel you need accommodations for a mental health concern, reach out to the Office of Disability Equity (ODE) at 406-243-2243

UM Wellness: 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

911: 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 406-243-4000

Additional resources: [https://www.umt.edu/eo/\\_docs/resources.pdf](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: Phone: 1-800-273-8255  
Text: “Home” to 741741

US 988 Suicide Crisis Lifeline: Text or call 988

The Trevor Project (specializes in the LGBTQ community): Phone: 1-866-488-7386  
Text: START to 678678

Students of Color: Text: “Steve” to 741741

Strong Hearts Native Helpline: 1-844-762-8483

## **XVI. Diversity and Inclusion**

In the spirit of healing, I acknowledge and honor the Salish and Kalispel people and all of the original Indigenous peoples of the land upon which the University of Montana now stands.

Furthermore, 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 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 detailed schedule and updates:

Chapter 1:	Introduction to Managerial Accounting
Chapter 2:	Job Order Costing
Chapter 6:	Cost-Volume-Profit Analysis
Chapter 8:	Budgeting
Excel:	Basic Concepts and Excel Applied to Budgetary Accounting
Chapter 9:	Standard Cost and Variances
Non-book	Personal Finance
Chapter 12:	Capital Investment
Chapter 11:	Differential Analysis



## XVIII. 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:

Exams	66%
Homework	16%
Excel Projects	14%
Participation	6%

**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>