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Fall 9-1-2024

ACTG 202.50: Principles of Managerial Accounting

James E. Wright

University of Montana, Missoula, james.wright@umontana.edu

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Course Syllabus

Downloadable Syllabus

Course Overview & Learning Outcomes

Introduction to managerial accounting concepts, including cost estimation and management, CVP analysis, budgeting, and performance evaluation and management processes.

Course Learning Outcomes

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

- 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

Course Schedule

Schedule				
WK	Date	Topic/Reading	Assignments	Due Date **see note below
1	08/26	Chapter 1 - Introduction to Managerial Accounting	<ul style="list-style-type: none">• Discussion Board 01	09/02

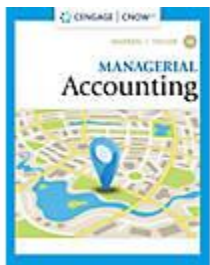
			<ul style="list-style-type: none"> • CNow Exercises • CNow Quiz 	
2	09/02	Chapter 2 - Job Order Costing	<ul style="list-style-type: none"> • Discussion Board 02 • CNow Exercises • Excel Problems • CNow Quiz 	09/09
3	09/09	Chapter 3 - Process Costing	<ul style="list-style-type: none"> • Discussion Board 03 • CNow Exercises • Excel Problems • CNow Quiz 	09/16
4	09/16		EXAM 01 (CH 01-03)	09/23
5	09/23	Chapter 4 - Activity-Based Costing	<ul style="list-style-type: none"> • Discussion Board 04 • CNow Exercises • Excel Problems • CNow Quiz 	09/30
6	09/30	Chapter 5 - Support Department and Joint Cost Allocation	<ul style="list-style-type: none"> • Discussion Board 05 • CNow Exercises • Excel Problems • CNow Quiz 	10/07
7	10/07	Chapter 6 - Cost-Volume-Profit Analysis	<ul style="list-style-type: none"> • Discussion Board 06 • CNow Exercises 	10/14

			<ul style="list-style-type: none"> • Excel Problems • CNow Quiz 	
8	10/14		EXAM 02 (CH 04-06)	10/21
9	10/21	Chapter 8 - Budgeting	<ul style="list-style-type: none"> • Discussion Board 07 • CNow Exercises • Excel Problems • CNow Quiz 	10/28
10	10/28	Chapter 9 - Evaluating Variances from Standard Costs	<ul style="list-style-type: none"> • Discussion Board 08 • CNow Exercises • Excel Problems • CNow Quiz 	11/04
11	11/04	Chapter 10 - Evaluating Decentralized Operations	<ul style="list-style-type: none"> • Discussion Board 09 • CNow Exercises • Excel Problems • CNow Quiz 	11/11
12	11/11		EXAM 03 (CH 08-10)	11/18
13	11/18	Chapter 11 - Differential Analysis and Product Pricing	<ul style="list-style-type: none"> • Discussion Board 10 • CNow Exercises • Excel Problems • CNow Quiz 	12/02

14	11/25	THANKSGIVING WEEK		
14	12/02	Chapter 12 - Capital Investment Analysis	<ul style="list-style-type: none"> • Discussion Board 11 • CNow Exercises • Excel Problems • CNow Quiz 	12/09
15	12/09		FINAL COMPREHENSIVE EXAM	12/13

** Initial discussion board postings are due by the end of THURSDAY.

Course Materials & Resources



Required

CNOWv2 for Warren/Taylor's Managerial Accounting, 1 term Instant Access (Custom)

by Warren-Taylor

1. Edition: 16th
 2. ISBN: 9780357715246
 3. Author: Warren-Taylor
 4. Publisher: Cengage Learning Custom Publishing
 5. Formats: Adobe Digital Editions
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Required Resources

The course is delivered on the Canvas website.

Optional Resources

N/A

Grading Information

Category	Percentage of Grade
Discussion Boards	10%
CNow Exercises	15%
CNow Quizzes	20%
Excel Exercises	15%
Exams (4)	40%
TOTAL	100%

Grading Scale

A = 90-100

B = 80-89

C = 70-79

D = 60-69

F = 59 and below

Rubrics

N/A

Discussion Forum Requirements

Course Expectations & Policies

Attendance Policy

Weekly participation and assignment completion is expected. If you are missing more than 7 days consecutively in the course, you must email the instructor to discuss your situation.

Late Work

All assignments submitted past the due date are subject to a 10% penalty per day at the discretion of the course instructor. **Discussion boards cannot be completed after the associated week ends.**

Communication Expectations

x

Student Conduct Code and Community Standards

The [Student Conduct Code](#) at the University of Montana embodies and promotes honesty, integrity, accountability, rights, and responsibilities associated with constructive citizenship in our academic community. This Code describes expected standards of behavior for all students, including academic conduct and general conduct, and it outlines students' rights, responsibilities, and the campus processes for adjudicating alleged violations.

ODE 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 or ode@umontana.edu, or visit [Office of Disability Equity website](#). 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.

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.

Technology & Canvas Support

Canvas Resources for Students provides students with the resources they need to successfully use Canvas. The course includes videos, guides, and detailed instructions covering the following topics:

- Getting Started with Canvas
- Assignments Discussions, Quizzes, and Grades

Select the 'Canvas Resources for Students' link below to access the resource course.

Additional Support

If you run into an issue while in Canvas, 24/7 support is available! Begin by selecting the "Help" button, located on the left-side Global Navigation menu. Then, select from one of the support resource items within the menu.

You can find local technology support through UM IT. 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. The UM IT Help Desk is open Monday through Friday, 8 AM - 5 PM Mountain Time (excluding University holidays).

