

Spring 1-2016

# ACTG 202.03: Principles of Managerial Accounting

Kristen M. Sohlberg

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## Recommended Citation

Sohlberg, Kristen M., "ACTG 202.03: Principles of Managerial Accounting" (2016). *Syllabi*. 3918.  
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**ACCT 202 Managerial Accounting Spring 2016 3 credits**  
**Section 03 TR 8:10-9:30                      Section 05 TR 11:10-12:30**

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**Spring 2016 Office hours:**

**MTWR 7:30-8:00 AM (until 02.18.15, then TWR 7:30-8:00 until 3.25.15, then TR 7:30-8:00 AM)**  
**MW 11:10 am-12 noon until 02.18.15**  
**TR 9:30-10:30**

**Others by appointment, best arranged by email.**

**Required Text/Resources:**

1. Managerial Accounting, 15e, Garrison, Noreen & Brewer The Bookstore sells a custom copy of this text that has only the chapters we will use. Link to student resources at the textbook site:  
[http://highered.mheducation.com/sites/007802563x/student\\_view0/index.html](http://highered.mheducation.com/sites/007802563x/student_view0/index.html)
2. iClicker: [www.iclicker.com](http://www.iclicker.com)
3. Connect access: <http://connect.mheducation.com/class/k-sohlberg-spring-2016-actg-202>
4. **Required Calculator:** This is a requirement just like the other resources. TI BAII+ has been approved by the School of Business Administration. This is the only calculator you may use on tests. The Bookstore often offers this calculator at a reduced price for the first 2 weeks of the semester. **If you come to a test without the REQUIRED calculator, you will take the test without a calculator. Bring your text, iClicker and calculator to all classes.**
5. **Signed Course Agreement done on the first day of class.** (You must sign this agreement to take this course. If you are not in class the first day, please stop by the instructor's office to complete it.)

**PLEASE SET YOUR CALCULATOR TO 4 DECIMAL PLACES.** Setting your calculator to 4 decimal places:

Calculator is on: Press 2<sup>nd</sup>, format (.),4, set(enter)

**Prerequisite:**

All students enrolled in Managerial Accounting should have successfully completed (with at least a "C" grade) ACTG 201 Financial Accounting at the University of Montana or its equivalent. It is also assumed that you are able to communicate effectively in English at the college level. **All prerequisites will be enforced.** Students who have not met the prerequisites for this course will not receive credit for any course work completed, and will receive a failing grade for the course. Keep in mind that you must earn a "C" or better in ACTG 202 to enroll in upper division business courses. This course is not available as CR/NCR, regardless of major.

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

3 tests (4 will be given, 3 will be counted; see BONUS EXAM POLICY)	300
1 final (a common, comprehensive final will be given on <b>Tuesday, May 10, 2016 5:30-7:30pm</b> )	100
Email assignment (due 2/8/16 <b>BY 8 AM</b> )	5
Career Development*	30
Homework on Connect	40
Projects -3 worth 10,10, 15 pts (Due <u>various dates at 11am</u> )	35
Other points(Using iClicker, points will be awarded for various in-class quizzes/activities/attendance)	<u>90</u>
<b>Total</b>	<b>600</b>

\*Career Development requirements entail several components. Complete details are posted on Moodle. There are 3 components, do any one activity = 5 points, any 2<sup>nd</sup> activity of the 3 = 10 points, any 3<sup>rd</sup> activity of the 3 =15 points, for a total possible 30 points.

\*\*Project details will be posted on Moodle soon. Note each project has a specific due date, all due at 11:00 am. **NOTE:** late assignment penalty.

In general, I will use the 90,80,70,60 scale for assigning grades. Offered only for traditional letter grade.

<b>Points required to achieve a particular grade</b>	561+    A	480-494    B-	375-404    D	540-560    A-	465-479    C+	360-375    D-	525-539    B+	420-464    C	359 and below    F	495-524    B	405-419    D+
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Course grades are not negotiable, regardless of the consequence of the grade you earn.



You must adhere to and sign the following statement for each test. Failure to do so will result in zero points on that test. **“I have not received, I have not given, nor will I give any assistance to another student taking this exam, including discussing the exam with students in another section of the course. I will not remove the exam from this room, either on test day or the day it is reviewed in class. This exam belongs to the Department of Accounting and Finance.”**

**Students with Disabilities:** Students with disabilities may request reasonable modifications by contacting me. The University of Montana assures equal access to instruction through collaboration between students with disabilities, instructors, and Disability Services for Students. “Reasonable” means the University permits no fundamental alterations of academic standards or retroactive modifications. For more information, visit the Disability Services website at <http://www.umt.edu/disability>

**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/vpsa/policies/student\\_conduct.php](http://www.umt.edu/vpsa/policies/student_conduct.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. **Also** see the SoBA Code of Professional Conduct at <http://www.business.umt.edu/Soba/SoBAEthics/CodeofProfessionalConduct.aspx>. **Specifically**, this means that ALL WORK of the student is to be completed individually. This prohibits operation of other students’ clickers, collaboration on tests, quizzes, homework and projects. If you are not sure if collaboration is allowed, ask. Otherwise IT IS NOT ALLOWED.

**Drop date** The last day to drop the class is **the 45<sup>th</sup> Instructional Day**. I will not sign drop slips after this date except for petitions with written, documented circumstances (for example: accident or illness; family emergency; or other circumstances beyond the student’s control) that I approve at my sole discretion. I have the sole right to determine either a WP or WF grade will be granted in any case. “Documented justification is required for dropping courses by petition. Some examples of documented circumstances that may merit approval are: accident or illness, family emergency, or other circumstances beyond the student’s control.” [emphasis is in the original]

**Incomplete policy** University policies regarding incompletes will be followed. In particular, the policy on incompletes is as follows:

*The incomplete is not an option to be exercised at the discretion of students. 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. *They have been in attendance and doing passing work up to three weeks before the end of the semester, and*
2. *For reasons beyond their control and which are acceptable to the instructor, they have been unable to complete the requirements of the course on time. Negligence and indifference are not acceptable reasons.*

**Early Alert:** Per the University Early Alert policy, students will be notified if their course performance is below C level at the 4<sup>th</sup> or 5<sup>th</sup> week of the semester.

**Moodle:** All information pertinent to the course will be posted on Moodle, including this document and announcements. There is a link to Moodle on the business school home page at [www.business.umt.edu](http://www.business.umt.edu). Be sure to check your access to Moodle early in the semester and if you’re having trouble, check with the help desk in the computer lab. Some course material is ONLY posted on Moodle. **Online access will not be an acceptable excuse for lateness.**

**Extra Credit:** There will be some extra credit points available through the semester. This is the **only** way to supplement your grade. I do NOT “curve” the class.

**Notice:** This is a difficult course. It’s a good idea for the student to work hard at the beginning and take advantage of extra credit opportunities when presented, rather than to try to catch up later in the semester.

**All business majors must take and pass the Major Field Test (national test of business knowledge) before graduating. Material from this course will be included on this exam.**

#### School of Business Mission Statement

The University of Montana’s School of Business Administration is a collegial learning community dedicated to the teaching, exploration, and application of the knowledge and skills necessary to succeed in a competitive marketplace.

#### School of Business Administration/Assessment and Assurance of Learning

As part of our assessment process and assurance-of-learning standards, the School of Business Administration has adopted five learning goals for our undergraduate students:

- Learning Goal 1: SoBA graduates will possess fundamental business knowledge.
- Learning Goal 2: SoBA graduates will be able to integrate business knowledge.
- Learning Goal 3: SoBA graduates will be effective communicators.
- Learning Goal 4: SoBA graduates will possess problem solving skills.
- Learning Goal 5: SoBA graduates will have an ethical awareness.
- Learning Goal 6: SoBA graduates will be proficient users of technology.
- Learning Goal 7: SoBA graduates will understand the global business environment in which they operate.

#### ACCT 202 Course Learning Goals

Upon completing this course, a student will be able to:

- || Compare and contrast financial and managerial accounting;
- || Identify the field of managerial accounting including career opportunities and ethical considerations;
- || Describe cost behavior and cost-volume relationships;
- || Determine activities, cost and cost drivers;
- || Compare and identify variable and fixed costs;
- || Use cost allocation techniques and activity-based costing;
- || Identify and use relevant information for decision-making;
- || Evaluate opportunity, outlay and differential costs in make or buy decisions;
- || Describe and/or prepare a master budget;
- || Prepare a flexible budget and use variance analysis in decision-making;
- || Describe capital budgeting for programs and projects;

|| Use cost allocation and job costing concepts.

**Attention Juniors (60-90 cr):** Please be sure to attend one of the **mandatory** bystander intervention trainings. The University has worked hard over the past few years to help ensure that students have the information and tools they need to stop, prevent, and address the effects of sexual harassment, including sexual assault, discrimination, and retaliation. We know that bystander intervention training is an effective prevention tool and will be useful not only at UM, but as you enter your careers. **You must complete this training prior to registering for fall 2016.** Sophomores can complete the training now and not have to repeat it next year. A list of scheduled trainings is posted at: [www.umt.edu/safety/training/bystander](http://www.umt.edu/safety/training/bystander).

**Note: you automatically earn an F in this class if you miss 3 or more online Connect homework assignments, OR earn a grade of less than 75% in 3 or more Connect online homework assignments OR if you are counted absent 5 or more days in total, including test days OR you fail to turn in the projects as required in the syllabus.**

Tutoring Information (ACTG 201/202/322) – Study Jams are held Mondays and Wednesdays from 6:30-9:00 in the UC Commons. Beta Alpha Psi holds Help Sessions on select Tuesdays during the semester.

#### i>clicker Web registration

You are required to purchase an i>Clicker remote for in-class participation and attendance in this course.

In order to receive credit, you must register your i>Clicker remote online early in the semester. You must have come to class at least once and voted on at least one question in order to complete this registration process properly. Those students who fail to register early in the semester risk missing out on some clicker points.

Once you have voted on at least one question in my class, go to [www.iclicker.com/registration](http://www.iclicker.com/registration). Complete the fields that you see with your first name, last name, student ID, and remote ID. Use your UM student 790 xx xxxx number for the student ID. The iclicker remote ID is a series of number and sometimes letters found on the bottom of the back of your i>Clicker remote (for example 1CC9CCA).

The i>Clicker response system will be used daily in class, and you are responsible for bringing your remote to **every** class.

The instructor is not responsible for forgotten, malfunctioning, or lost clickers, or dead batteries.

**Connect Homework** To register for Connect accounting homework management system, go to the url listed at the top of this document and click "Register now". You will need your purchased code to register or you may purchase one on the website.

#### Course Policies

You should consider each class meeting as a business meeting; this means (and I am very serious about this):

- all personal electronic devices should be turned OFF during class;
- if you leave class, please do not return during that class meeting; ducking out to get a coffee/snack is NOT acceptable;
- arrive on time and prepared for each class. Arriving late or departing early is disrespectful to me and your classmates.
- you should expect to spend a minimum 6-10 hours each week outside of class preparing/doing homework assignments for this course. I can assure you, this class will be very challenging and time-consuming, but your learning experience in this class will be very vast!
- check Moodle for announcements, assignments and periodic reviews.
- check your email regularly. I will NOT contact you by text. **You** are responsible for any changes/announcements made by email. I suggest linking your UM account to the account you check most frequently.
- If you need to leave class early, let the instructor know before class starts. Class attendance in this course is required and extremely important to succeed.

**This course has a relatively high retake rate, as students mistakenly do not take these warnings seriously.**

- \*Be aware that if you have to retake this course, in addition to paying tuition again, you may have to buy
- .a new edition of the text or new text if the department changes
  - .a new code to use Connect or the current homework management system
  - .any other required materials

How to be successful in this class:

1. Attend EVERY day, prepared and attentive. Arrive to class in plenty of time for attendance.
2. READ the material and ATTEMPT/COMPLETE the homework BEFORE it is covered in class.
3. ASK questions.

## ACTG 202 Spring 2014 Homework and Test Schedule

Week	Day/Date	Chapter/Topic/activity	Homework to complete for class on Connect
1	T Jan 26	Ch 1	
	R Jan 27	Ch 2	Chapter 2 items
2	T Feb 2	Ch 2,3	
	R Feb 4	Ch 3	Chapter 3 items
3	T Feb 9	Review for Test 1	Project 1 due *
	R Feb 11	<b>Test 1 Ch 1,2,3</b>	
4	T Feb 16	Ch 5	Chapter 5 items
	R Feb 18	Ch 5,7	Chapter 7 items
5	T Feb 23	Ch 7	
	R Feb 25	Ch 8	Chapter 8 items
6	T Mar 1	Review for Test 2	Project 2 due*
	R Mar 3	<b>Test 2 Ch 5,7,8</b>	
7	T Mar 8	Ch 9	Chapter 9 items
	R Mar 10	Ch 9	
8	T Mar 15	Ch 10	Chapter 10 items
	R Mar 17	Ch 10	
9	T Mar 22	Ch 12	Chapter 12 items
	R Mar 24	Ch 12	
10	T Mar 29	Review for Test 3	
	R Mar 31	<b>Test 3 Ch 9,10,12</b>	
11	T April 5	<i>Spring Break</i>	<i>no class</i>
	R April 7	<i>Spring Break</i>	<i>no class</i>
12	T April 12	Ch 13	Chapter 13 items
	R April 14	Ch 13,14	Chapter 14 items
13	T April 19	Ch 14	
	R April 21	Ch 15	Chapter 15 items
14	T April 26	Review for Test 4	Project 3 due*
	R April 28	<b>Test 4 Ch 13,14,15</b>	
15	T May 3	Review for Final	Review Ch 1,2,3,5,7,8
	R May 5	Review for Final	Review Ch 9,10,12,13,14,15
	T May 10	<b>Final 5:30-7:30 pm</b>	

\*Project(s) due today