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ACTG 202.03: Principles of Managerial Accounting

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ACTG 202 – Principles of Managerial Accounting

Spring Semester 2018

University of Montana - Missoula

School of Business Administration

| | | | |
|---------------------|------------------|-------|---------------------------------|
| Section 02: (35096) | 9:30 – 10:50 AM | T, Th | 201 Gallagher Business Building |
| Section 03: (35097) | 11:00 – 12:20 AM | T, Th | 201 Gallagher Business Building |

Instructor:

Isho Tama-Sweet, PhD, CMA

Office: 305 Gallagher Business Building

e-mail: isho.tama-sweet@umontana.edu

Office hours:

Tuesday & Thursday: 2:00 – 2:45pm

Wednesday: 1:00 – 2:30pm

Additional office hours by appointment

Course Description:

ACTG 202 is a continuation of ACTG 201 with a focus on managerial accounting topics. 3 credits.

Course Prerequisites:

The prerequisites are 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.

Required Course Materials:

Textbook: Financial & Managerial Accounting, 14th edition; Warren, Reeve & Duchac; Cengage; with CengageNOW.

Note: The version of this textbook sold in the University of Montana Bookstore is in looseleaf, and offered at a special price. It includes an access code for CengageNOW, which is a web-based homework management system. If you purchase a textbook from a source other than the UM bookstore, or purchase a used textbook, you will also need to purchase a CengageNow Access Code card. If this bought the textbook at UM Bookstore of ACTG 201 last fall, your access code is still valid this spring.

iClicker: You are required to purchase an iClicker remote (if you do not already have one) for in-class participation and attendance in this course.

Calculator: The Department of Accounting and Finance has approved the use of two calculators for exams and quizzes, the **Texas Instruments BAII Plus** or **Texas Instruments BAII Plus Professional** (recommended for students majoring in Finance). These calculators are available at the UM bookstore. No other devices will be allowed during exams and quizzes.

Additional Resources:

At the end of each chapter there are practice multiple choice questions, exercises, and problems with solutions.

In CengageNow there is an ebook, and there are additional study tools available.

Tutoring is available during the semester. A schedule of available tutoring will be provided during the first week of classes.

Points and Grading:

Point Allocation:

| | |
|--------------------------------|------------|
| Exam #1 | 100 |
| Exam #2 | 100 |
| Exam #3 | 100 |
| Final Exam - Comprehensive | 100 |
| Career Development Assignments | 15 |
| Attendance/iClicker | 85 |
| Homework | <u>100</u> |
| Total Possible Points | <u>600</u> |

Points and Grading (continued):

Grades will be assigned based on the total points accumulated in the course during the semester. This course is offered for a traditional letter grade only with plus/minus grading. Final course grades are not negotiable.

Incompletes: An incomplete grade for the semester is 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) 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.

Homework assignments: End-of-chapter homework assignments will be completed online using CengageNowV2 homework management system. Each homework assignment is worth 10 points. Due dates for these assignments are indicated on the CengageNowV2 website and in the course schedule below. Homework is due by 11:55PM on the due date. Late assignments will not be accepted.

iClicker: iClicker points are earned by attending class and answering questions using your iClicker during class. There are NO makeups for points missed.

Career Development Assignments: You are responsible for completing the Career Development Assignments. The details of these assignments can be found on Moodle.

Cheating: Cheating on an exam, quiz, or assignment will result in a score of zero on that exam, quiz, or assignment. Cheating on more than one exam, quiz, or assignment will result in a failing course grade.

Your iClicker is for your use and should not be used by any other student in this course. Use of your iClicker by another student is a breach of The University of Montana Student Conduct Code and will result in the loss of all iClicker points for the semester.

Additional Course Information:

- This course is offered in the fall and spring semesters.
- You must earn at least a C- in this course before taking upper division business courses.
- April 2nd, 2018 is the last day to drop this course without a petition as specified in the University of Montana catalog.



TENTATIVE ASSIGNMENT SCHEDULE: ACTG 202, SPRING 2018, PROF. TAMA-SWEET

| | Date | Chapter and Topic | Deliverables |
|---|-------------|---|---------------------|
| T | 1/23 | Cptr 13: Statement of cash flows | |
| R | 1/25 | Cptr 13: Statement of cash flows cont. | |
| T | 1/30 | Cptr 13: Statement of cash flows cont | |
| R | 2/1 | Cptr 14: Financial statement analysis | HW Cptr 13 |
| T | 2/6 | Cptr 14: Financial statement analysis cont. | |
| R | 2/8 | Cptr 15: Overview of managerial accounting | HW Cptr 14 |
| T | 2/13 | Cptr 15: Overview of managerial accounting cont. | |
| R | 2/15 | Mid-term Exam 1: Chapters 13-15 | HW Cptr 15 |
| T | 2/20 | Cptr 16: Job-order costing | |
| R | 2/22 | Cptr 16: Job-order costing cont. | |
| T | 2/27 | Cptr 19: Cost-volume-profit | HW Cptr 16 |
| R | 3/1 | Cptr 19: Cost-volume-profit cont. | |
| T | 3/6 | Cptr 19: Cost-volume-profit cont. | |
| R | 3/8 | Cptr 21: Budgeting | HW Cptr 19 |
| T | 3/13 | Cptr 21: Budgeting cont. | |
| R | 3/16 | Cptr 21: Budgeting cont. | |
| T | 3/20 | Mid-term Exam 2: Chapters 16,19,21 | HW Cptr 21 |
| R | 3/22 | Cptr 22: Standard costs and variances | |
| T | 3/27 | Spring break | |
| R | 3/29 | Spring break | |
| T | 4/3 | Cptr 22: Standard costs and variances cont. | |
| R | 4/5 | Cptr 23: Decentralized operations | HW Cptr 22 |
| T | 4/10 | Cptr 23: Decentralized operations cont. | |
| R | 4/12 | Cptr 24: Differential analysis | HW Cptr 23 |
| T | 4/17 | Cptr 24: Differential analysis cont. | |
| R | 4/19 | Cptr 24: Differential analysis cont. | |
| T | 4/24 | Mid-term Exam 3: Chapters 12,13,14 | HW Cptr 24 |
| R | 4/26 | Cptr 25: Capital investment | |
| T | 5/1 | Cptr 25: Capital investment cont. | |
| R | 5/3 | Review for final exam | HW Cptr 25 |
| T | 5/8 | Common departmental final exam 5:30-7:30pm GBB 106 | |

Expectations of Students

Textbook and i>Clicker: Bring your textbook and i>Clicker to class every day.

Calculators: Bring a calculator to class every day. Only Accounting/Finance Department approved calculators are allowed on exams.

Personal Electronic Devices: All personal electronic devices should be turned off during class.

Class Attendance: Plan to arrive on time and prepared for each class. Arriving late or departing early is disrespectful to the instructor and your classmates. If you know in advance that you will need to leave class early, let the instructor know before class starts.

Student Conduct: 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."

It is the student's responsibility to be familiar the University of Montana Student Conduct Code. The Student Conduct Code is available at http://www.umt.edu/vpsa/policies/student_conduct.php.

Students enrolled in courses offered by the School of Business Administration are also expected to adhere to the School of Business Code of Professional Conduct. This is available at: <http://www.business.umt.edu/ethics/professional-conduct-code.php>.

Moodle: Information about class assignments, tests, etc. is posted on the Moodle site for this course. You are expected to check the Moodle site on a daily basis.

Exams: During exams everything should be cleared off the desk except calculators and pencils. Exams are strictly closed book/closed notes exams. The use of electronic devices (e.g., tablets, cell phones, unapproved calculators, watches etc.) is strictly prohibited, and is considered academic misconduct. The only approved calculator is the **Texas Instruments BA II+** (regular or professional).

Make-ups will not be given unless you have an extraordinary situation, and you will be expected to provide documented proof of such a situation (e.g., medical records if you become seriously ill). Unexcused absences will result in a grade of zero for the exam. Exams belong to the Department of Accounting & Finance. Keeping exams and/or making copies or photos of exams will be considered a violation of the University of Montana Student Conduct Code.

Final Exam: The University of Montana assigns specific time and date for the final exam. Students must take the final exam at the scheduled time and date. Unexcused absences will result in a grade of zero for the exam.

Major Field Test: 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 that exam.

Students with Disabilities: Students with disabilities will receive reasonable modifications in this course. 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. Your responsibilities are to request reasonable modifications from me with sufficient advance notice (**preferably the first week of class**), and to be prepared to provide current verification of your disability and its impact from Disability Services for Students. Please speak with me after class or during my office hours to discuss the details. For more information, visit the Disability Services for Students website at <http://life.umt.edu/dss>.

School of Business Administration Mission Statements and Assurance of Learning

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.

As part of our assessment process and assurance-of-learning standards, the School of Business Administration has adopted the following 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.

ACTG 202 – Course Learning Objectives

After completing this course, students will possess basic measurement skills that managers use to support planning, controlling, and decision making activities in organizations. This includes a basic understanding of:

- Cost behavior
- Job-order costing
- Cost-volume-profit relationships
- Activity based costing
- Budgeting
- Standard costing
- Decision making using differential analysis
- Capital budgeting
- Statement of cash flows
- Financial statement analysis