

Fall 9-1-2018

# ACTG 202.03: Principles of Managerial Accounting

Kenton D. Swift

*University of Montana - Missoula*, [kenton.swift@umontana.edu](mailto:kenton.swift@umontana.edu)

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# ACTG 202 – Principles of Managerial Accounting

Fall Semester 2018  
University of Montana - Missoula  
College of Business

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Section 03: (71007)      12:30 – 1:50 PM      M,W      123 Gallagher Business Building

## Course Description:

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

## Course Prerequisites:

The prerequisites for this course are 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.

## 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.
- **Monday, October 29<sup>th</sup>** is the last day to drop this course without a petition as specified in the University of Montana catalog.

## Instructor:

Kent Swift, PhD, CPA  
Office: 319 Gallagher Business Building  
Phone: (406) 243-4182  
e-mail: [kent.swift@business.umt.edu](mailto:kent.swift@business.umt.edu)

## Office hours:

Monday:	11:00 – 12:00
Tuesday:	11:00 – 12:00 and 1:00 – 2:00
Wednesday:	11:00 – 12:00
Thursday:	11:00 – 12:00 and 1:00 – 2:00

Additional office hours by appointment

## Required Course Materials:

**Textbook: Financial & Managerial Accounting**, 14<sup>th</sup> 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.

**iClicker:** In this course you are expected to answer questions using iClicker technology during each class session. Thus, you must either purchase a standalone iClicker remote device (available at the UM Bookstore), **or** download the mobile app via the App Store or Google Play, or by visiting the iClicker Reef student website (<https://app.reef-education.com/#/login>). When the app is purchased you will also receive an access code.

Every student must also create a free iClicker Reef account. When you have created your account, be sure to add this course (ACTG 202 – Managerial Accounting Section 03).

It is critical that you complete this process during the first week of class.

**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 Assignment	15
Homework/Other/Quizzes/Attendance	<u>155</u>
Total Possible Points	<u>570</u>

Grades will be assigned based on the total points accumulated in the course during the semester. Plus/minus grading will be used in this course to differentiate students who are close to a grade cutoff.

This course is offered for a traditional letter grade only.

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 CengageNow homework management system. Successfully completed homework problems are generally worth 3 points each. Due dates for these assignments are indicated on the CengageNow website. Late assignments will not be accepted.

**iClicker:** Quizzes will occur during each class period using iClickers. iClickers are also used to take attendance. iClicker points are earned by attending class and answering questions using your iClicker. 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.

**Other Assignments:** Other assignments must be completed and submitted when due to receive full credit.

**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.

## Schedule

Note: You do not need to read chapter appendices unless instructed to do so.

		<u>In-Class Assignment</u>
Aug	27 M Ch 13 – Statement of Cash Flows 29 W Ch 13	<b>BE 13-1 EX 2,5,7,9,10,11,17</b>
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Sept	3 W <b>LABOR DAY (NO CLASS)</b> 5 W Ch 13	
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	10 M Ch 14 – Financial Statement Analysis 12 W Ch 14	<b>BE 9,10,12; EX 3,5,9,12,14</b>
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	17 M Ch 14 19 W Ch 15 – Introduction to Managerial Accounting	<b>EX 1,3,12,13,14,16,17</b>
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	24 M* Ch 15 26 W <b>Exam #1 – Chapters 13, 14 15</b>	
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Oct	1 M Ch 16 – Job Order Costing 3 W Ch 16	<b>BE 2; EX 5,7,9,10; PR 1A</b>
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	8 M Ch 19 – Cost-Volume-Profit Relationships 10 W Ch 19	<b>BE 1,4; EX 7,9,11,17,19,21,23; P 2A</b>
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	15 M Ch 19 17 W Ch 21 – Budgeting	<b>EX 3,5,7,11,12,14,15,18,20</b>
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	22 M* Ch 21 24 W <b>Exam #2 – Chapters 16,19,21</b>	
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	29 M Ch 22 – Evaluating Variances from Standard Costs 31 W Ch 22	<b>BE 3,4; EX 2,3,5,10,15,16</b>
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Nov	5 M Ch 23 – Evaluating Decentralized Operations 7 W Ch 23 – Evaluating Decentralized Operations	<b>EX 2,4,5,10,11,13,19,20</b>
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	12 M <b>VETERAN’S DAY (NO CLASS)</b> 14 W* Ch 24– Differential Analysis and Product Pricing	<b>BE 2,3,6,7,8 EX 4,7,9,11,12,13,16,20</b>
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## Schedule (continued)

### In-Class Assignment

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19 M Ch 24  
21 W **THANKSGIVING (NO CLASS)**

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26 M Ch 24  
38 W **Exam #3 – Chapters 22,23,24**

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Dec 3 M Ch 25 – Capital Investment Analysis  
5 W Ch 25

**EX 6,7,8,13,17,18**

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### Final Exam Schedule:

A common comprehensive final exam is administered for ALL students from all sections on the same day and time. The exam will be held on Tuesday, December 11<sup>th</sup>, 5:30-7:30 PM.



## 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. Accounting/Finance Department approved calculators are required for ALL quizzes and 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 must leave class, please do not return during that class meeting. 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/vpesa/Dean%20of%20Students/default.php>.

Students enrolled in courses offered by the College of Business are also expected to adhere to the College 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 and Quizzes:** During quizzes and exams everything should be cleared off the desk except calculators, pens and pencils, and extra blank sheets of paper for calculations. Cell phones must be put away.

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.

If a student is unable to take an exam or quiz on the assigned date, the instructor must be notified in advance to see if other arrangements can be made for completing the exam or quiz. Otherwise the student's grade on the exam or quiz will result in a score of zero.

**Final Exam:** A specific time and date for the final exam is assigned for this course. The final exam is an integral part of this course and students are expected to take the final exam on the scheduled time and date.

**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://www.umt.edu/dss/>.

## **College of Business**

### **Mission Statements and Assurance of Learning**

The University of Montana's College of Business 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 College of Business 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