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ACTG 202.01C: Principles of Managerial Accounting

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**MISSOULA COLLEGE
THE UNIVERSITY OF MONTANA
BUSINESS TECHNOLOGY**

COURSE NUMBER AND TITLE: ACTG 202 Managerial Accounting
DATE: Fall Semester 2018
CLASS: MWF 10-10:50 am MC 122 CRN 70358
INSTRUCTOR: Dr. Barbara Reider, CPA
E-MAIL: barbara.reider@umontana.edu
OFFICE: MC 411
OFFICE HOURS: Monday and Wednesday 11 to 11:30; Wednesday 3:30 to 4 or by appointment
CREDITS: 3
PREREQUISITES: ACTG 101-102 or ACTG 201 and M115
NOTE: Credit not allowed for both ACTG 202 and ACCT202
PHONE: Nina Broshar (administrative assistant) 406.243.7805 You can leave messages with her

RELATIONSHIP TO PROGRAM: Managerial accounting is a specialized area of accounting focused on the planning and controlling aspects of an organization. Managerial accounting reports provide essential accounting and cost information for decision-making purposes.

COURSE DESCRIPTION: Continuation of ACTG 101-102 (or ACTG 201) with a focus on managerial accounting topics.

STUDENT PERFORMANCE OUTCOMES: 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, preparing and using the statement of cash flows, and financial statement analysis.

REQUIRED COURSE MATERIALS:

Calculator

Managerial Accounting, 15th edition, Garrison, Noreen, and Brewer (McGraw Hill publisher). You can purchase this text at the University of Montana bookstore. ISBN: 978-0-07-802563-1

ATTENDANCE: Attendance is required for this course. It is neither an on-line course nor a hybrid course.

USE OF PERSONAL ELECTRONIC DEVICES: Cell phones or other electronic devices are great communication tools. However, while you are in class, put them aside. These are my guidelines.

- Your cell phone should be turned off or on vibrate. If you are expecting an important call/message, keep your phone on your desk. If a call/text comes in, take your phone and quietly leave the room to take care of your call/text. Return when finished.
- There will be no use of cell phones or other electronic devices during exams.

EVALUATION: Professionalism, positive participation, attendance, a homework project, and exams will be evaluated for your course grade. The points available are as follows:

- | | |
|--|--------------------------|
| • Professionalism/positive participation/attendance/homework | 20 points |
| • Homework project | 10 points |
| • Exam #1 on Chapters 14, 15, and 1 | 60 points |
| • Exam #2 on Chapters 2, 3, and 5 | 75 points |
| • Exam #3 on Chapters 7, 8 and 9 | 75 points |
| • Exam #4 on Chapters 10, 12, and 13 | 90 points |
| Total available points | <u>330 points</u> |

GRADING SCALE: 90 to 100% = A; 80 to 89.99% = B; 70 to 79.99% = C; 60 to 69.99% = D; Below 60% = F

PROFESSIONALISM/POSITIVE PARTICIPATION/ATTENDANCE: Professional behavior is expected at all times. I expect you to attend class and to participate professionally in class activities. Consider this class a "professional business meeting."

- Attendance is mandatory with your name card clearly marked.
- If you are absent, it is your responsibility to obtain missed material from your peers, so establish contact with other students in the class immediately.
- Contact me every time you miss class (preferably through e-mail).

You must:

- Remain in the class for the duration of the class (no arriving late, leaving early, or taking breaks)
- Bring all materials needed for the class.
- Adhere to the phone policy. If this is an issue, please contact me immediately!
- Remove earphones/buds during class.
- Be an active listener—not talking while others are talking, including the professor.
- Refrain from using any technology not required for class at that time.
- Participate as appropriate.

Starting Wednesday, August 29, I will take attendance. If you miss no more than two class days, participate positively and professionally during class, complete every homework assignment, and follow the policies above, you will receive the maximum 20 points. You will lose points for each day you miss in excess of the two absences and for every missed homework assignment. **An absence is an absence—there is no accommodation for absences (excused or unexcused) in excess of the two allowed. Late homework is not accepted. Do not e-mail me your homework. You must bring it with you to class. E-mailing me that you will miss class is not an excused absence—it is just the professional thing to do! (Wouldn't you notify your boss if you had to miss work?! You would still be absent from work, but at least your workplace would know why you were gone.)**

TEST CONDUCT: Students must take the tests on their regularly scheduled days unless they have an excused absence. Excused absences ONLY include (1) University-approved absences, (2) documented health emergencies, (3) civil service such as military duty and jury duty, and (4) other emergencies deemed appropriate by the instructor. In all cases, the instructor must be notified prior to the test unless the emergency makes such notification infeasible.

During the tests, you may not leave the room for any reason. Doing so results in the conclusion of that student's work. Students must use an approved calculator. If a student forgets a calculator, the student will work the math by hand. Electronic dictionaries, cell phones, tablets, laptops, notes, smart watches, or other assistive items are not allowed.

I must be notified in writing (this includes e-mail) if you are unable to take a test with DSS on our regularly-scheduled day in class. The only exception to taking a test on our regularly-scheduled day is if DSS has a scheduling conflict. Please work closely with DSS in making your appointments. Tests will not be available early.

MAKEUP TESTS: Tests may not be made up unless prior arrangements are made. You must contact me by phone or email by the date and time of the test in order to take a makeup test. There are no exceptions to this—if there is a problem, call/email and leave a message or you have lost the chance to take a makeup test. Makeup tests must be taken within one class period of when they are scheduled in class unless you have made prior arrangements with me.

FINAL EXAM TIME: The final exam time will be used according to the Missoula College schedule.

HOMEWORK PROJECT: Students will complete a homework problem as assigned in class. The project must be completed on time. No late projects are accepted.

EMAIL: 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 announcements.

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." IMPORTANT: It is the student's responsibility to be familiar with the Student Conduct Code, including definitions of academic misconduct. (found online at http://www.umt.edu/vpsa/policies/student_conduct.php).

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.

DISABILITY SERVICES FOR STUDENTS: Students with disabilities will receive reasonable modifications in this course. The student's responsibilities are to request them from me with sufficient advance notice and to be prepared to provide official verification of 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 website for the office of Disability Services for Students (found online at <http://www.umt.edu/dss/>). The phone number (voice/text) is 406.243.2243.

COURSE SUCCESS:

- Accounting is an extremely rigorous subject. The student is expected to take responsibility for learning the material. Education research shows that students are better able to master material and retain knowledge if they come to class prepared for the day's topic. Therefore, I strive to optimize your learning experience by expecting you to read the assigned material and review the assigned chapter questions before these topics are discussed in class.
- Expect to spend at least 2 hours of outside class for each hour in class. This time may be increased if you are having difficulty. "Time" alone does not guarantee mastery of the material.
- Read the assigned material and attempt the homework before coming to class.

THIS SYLLABUS AND SCHEDULE ARE SUBJECT TO CHANGE

Date	Class	Homework/Class preparation/Assignments
Monday, August 27	Review of Financial Accounting	
Wednesday, August 29	Review of Financial Accounting and Chapter 14	
Friday, August 31	Chapter 14	
Monday, September 3	No class	
Wednesday, September 5	Chapter 14	
Friday, September 7	Chapter 14	
Monday, September 10	Chapter 15	
Wednesday, September 12	Chapter 15	
Friday, September 14	Chapter 15	
Monday, September 17	Chapter 1	
Wednesday, September 19	Chapter 1	
Friday, September 21	Exam #1 on Chapters 14, 15, and 1	
Monday, September 24	Chapter 2	
Wednesday, September 26	Chapter 2	
Friday, September 28	Chapter 2	
Monday, October 1	Chapter 3	
Wednesday, October 3	Chapter 3	
Friday, October 5	Chapter 3	
Monday, October 8	Chapter 5	
Wednesday, October 10	Chapter 5	

Friday, October 12	Chapter 5	
Monday, October 15	Exam #2 on Chapters 2, 3, and 5	
Wednesday, October 17	Chapter 7	
Friday, October 19	Chapter 7	
Monday, October 22	Chapter 8	
Wednesday, October 24	Chapter 8	
Friday, October 26	Chapter 8	
Monday, October 29	Chapter 8	
Wednesday, October 31	Chapter 9	
Friday, November 2	Chapter 9	
Monday, November 5	Exam #3 on Chapters 7, 8 and 9	
Wednesday, November 7	Chapter 10	
Friday, November 9	Chapter 10	
Monday, November 12	No class	
Wednesday, November 14	Chapter 10	
Friday, November 16	Chapter 10	
Monday, November 19	Work on homework project	
Wednesday, November 21	No class	
Friday, November 23	No class	
Monday, November 26	Chapter 12	
Wednesday, November 28	Chapter 12	Homework project is due
Friday, November 30	Chapter 12	
Monday, December 3	Chapter 13	
Wednesday, December 5	Chapter 13	
Friday, December 7	Chapter 13	

**Final Exam (Exam #4): Thursday, December 13, from 8 to 10 am
Chapters 10, 12, and 13**