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ACTG 202.04: Principles of Managerial Accounting

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ACTG 202 – Managerial Accounting – 3 credits – Section 4 – Spring 2016

T. Beed – GBB 315
243-6494

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Office hours: TR 11-12 and Wed. 9-12
also by appointment or drop in

Note: Office hours may change sometimes

<u>Date</u>	<u>Reading</u>	<u>Assignment</u>
Jan. 26	- - -	Introduction
28	2(27-43)	E1, E2, E3, E4, E5
Feb. 2	2(44-51)	E6, E7, P19+
4	3(83-93)	E1, E10, E8, E3
9	3(93-101)	E4, E9
11	3(102-112)	E6, E11, E7, E14
16	5(187-200)(skip formula method)	E1, E2, E4, E5
18	5(200-215)	E6(Part 1&2), E7(Part1), E8, E11, E14(Part 1&2)
23	EXAM I	- - -
25	7(286-300)	E2, E7, E3, E8
Mar 1	7(300-315)	E4, E14, E5
3	8(342-357)	E1, E2, E3, E4
8	8(357-370)(skip Balance Sheet Budget)	E5, E6, E7, E8, P17+(Parts 1&2)
10	9(392-401)	E1, E2, E3
15	9(401-410)	E4, E5, P20
17	EXAM II	- - -
22	10(427-442)	E1, E2, E3
24	10(442-448)	P15+
29	12(531-545)	E1, E2(Part 1), E3, E10
31	12(545-558)	E4, E5, E7, E9, E12, E13
April 4-8 Spring Break		
12	13(583-594)	E1, E2, E7, E10, P16
14	13(594-606)	E3, E15(Part 1&2), E4, E5, E6
19	14(635-644)	E1, P8, E2
21	14(644-658)(skip section on free cash flow)	E6(Part 1), E4
26	Exam III	- - -
28	15(675-687)	E1, E2, E3, E4
May 3	15(686-697)	E5, E6, P15+(only do ratios for THIS year)
5	Nike speaker	- - -

Final Week - Final 5:30-7:30 Tuesday, May 10

- + counts double homework points
- **Last day to drop is March 28.** No drops will be signed after this date. (NOTE: This date is too late for a refund.)
- **Basic grading standards:** 90% for an A, 80% for a B, 70% for a C, and 60% for a D.
- I will use the + and – grading option, especially for borderline cases and to curve the class.
- This is a “T” class and can only be taken for a grade. It cannot be taken CR/NCR or audit.
- Course grades are not negotiable.

Behavior – It is disrespectful to arrive late or leave early. If this happens, your final grade will be adjusted for such behaviors.

Student Membership in MSCPA <https://www.mscca.org/join>

How to succeed in this accounting class:

- be prepared for class every day
- attend class every day
- ask questions
- use tutoring if you need assistance
- use the teacher's office hours for assistance
- bring your i>clicker, textbook, and the required calculator to class each day.

Course Prerequisites: The prereqs for this course are completion of ACTG 201 and either M 115 or M 162, all with a grade of C- or better. These prereqs are strictly enforced. If you choose to be an accounting major, however, you must have a grade of C or better in ACTG 201 and 202.

DSS Accommodations: If you are requesting DSS accommodations for the class, give me the DSS request during the first week of class.

Calculators

- Only TI BAII or TI BAII+ may be used during exams – or updated versions of these with no memory.
- No excuses if you forget your calculator or it does not work during an exam. You will finish the exam without one in the same allotted time. You may not share with another. I don't bring 'extras' to the exam.
- Set your calculator to 4 decimal places Press 2nd, format, 4, set.

Points

300	3 Midterm Exams (each worth 100 points)
100	Comprehensive Final (Tuesday night of finals week)
30	Career Activities (3 activities, each worth 10 points) No such thing as a make-up for these activities. They are attached to this syllabus.
50	i>clicker points
80	Homework
560	Total points

Homework and i>clickers

- Homework and i>clicker points are based on homework turned in on time and i>clicker points earned and credit received as a percent of total points received on all items collected. For example, if you get credit for 80% of the homework, you will get 64 points (80 points x 80%.) For example, if you get credit for 80% of the i>clicker points, you will get 40 points (50 points x 80%.)
- Make a copy of your homework each day. I will collect a copy at the **beginning** of every class. This is what I will grade. Make the copy very legible for grading purposes. You can correct and keep the original to study with. **I do not accept late homework.** I collect the homework at the beginning of the class. As soon as I pick up the folders, no more homework will be allowed.
- The syllabus and/or homework assignments may change with advance notice either in class or by e-mail. You are responsible for all changes.
- No credit will be given on homework or exam problems unless all calculations are shown and labeled and the problem is completed when turned in.
- If pages assigned don't correspond exactly with homework assigned, keep reading until you cover the homework material.
- There are no makeup homework or i>clicker points.

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.

i>clickers

iclicker: www.iclicker.com

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 right away. You must come to class and click at least once to receive credit. To do this you must register your i>clicker at www.iclicker.com/registration. Use your UM student 790 ID number to register. The remote ID is a series of numbers, and sometimes letters, found on the bottom of the back of your i>clicker remote. (For example 1CC9CCA)

There are no excuses for forgotten, malfunctioning or lost i>clickers. This includes dead batteries.

- **Incompletes** are not given for failing grades. See the university catalog for the conditions under which an incomplete may be given.
- There are **no extra assignments** to improve grades – except for the one noted on bottom of this page.
- There are **no makeup exams** unless you contact me **in advance** and I agree to an alternative. Makeup exams will be given before everyone else takes the exam, not after. Few makeup exams will be given.

Academic Conduct Code 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. All students need to be familiar with the Student Conduct Code. It is available for review online at http://life.umn.edu/vpsa/policies/student_conduct.php. You are responsible for information in the code.

SOBA Code of Professional Conduct

http://www.business.umn.edu/Soba/SoBA_Ethics/CodeofProfessionalConduct.aspx

Tutoring for ACTG 202

- Monday through Thursday, 3:00-4:30pm, GBB 213 (this is the little computer lab off the large computer lab on second floor of GBB)
- Wednesday, 6:30-9pm UC Commons (2nd floor cafeteria area)
- Tuesday, 5-7pm GBB 201

E-mail addresses I may send you class information via e-mail, so you should check your e-mail several times a week. All e-mail will be sent to your UM e-mail account formatted for example as james.jones@umontana.edu.

Nike Speaker – extra credit – 10 points

We will have a past UM accounting alum from Nike speak to us the last day of class. After that class, you write

- 1) a one-page, typed summary of what she said
- 2) what you found the most interesting
- 3) use Times New Roman 12-point font
- 4) Write this out. Do not use bullet points.
- 5) Due by Monday, May 9, at noon in Beed's office. No late papers accepted.
- 6) Spelling and grammar will be graded.

Textbooks: Faculty version of the text can be purchased at the UM Book Store. Complete text is based on the 15th edition of “Managerial Accounting” by Garrison, Noreen, and Brewer and published by McGrawHill in 2015.

Textbook site link: http://highered.mheducation.com/sites/007802563x/student_view0/index.html

School of Business Mission Statement

The University of Montana’s School of Business Administration enhances lives and benefits society by providing world-class business education in a supportive, collegial environment.

We accomplish this mission by acting on our shared core values of creating significant experiences, building relationships, teaching and researching relevant topics, behaving ethically, and inspiring individuals to thrive

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:

1. Possess fundamental business knowledge
2. Be able to integrate business knowledge
3. Be effective communicators
4. Possess problem solving skills
5. Have an ethical awareness
6. Be proficient users of technology
7. Understand the global business environment in which they operate

Department of Accounting and Finance Mission Statement

The Department of Accounting and Finance prepares ethically aware decision makers with effective analytical and qualitative business knowledge and skills to become professionals in their respective fields. We commit to high quality teaching and applying scholarship to professional practice and theory.

Undergraduate Accounting Program Mission Statement

The undergraduate accounting program is committed to preparing students to apply accounting and business knowledge in organizations.

Undergraduate Accounting Program Learning Goals

1. Possess fundamental accounting knowledge.
2. Be effective communicators.
3. Critically analyze and solve problems, using technology where appropriate.
4. Understand the importance of ethics to the accounting profession and demonstrate ethical decision making.

Course Learning Goals

1. Learn and know the terms related to managerial accounting
2. Understand how to use managerial decision-making processes to help make managerial decisions in a firm
3. Practice managerial concepts and problems through homework assignments and a real world project.

Accounting 202 – Principles of Managerial Accounting

Career Development Assignments

Spring 2016

QUESTIONS and ANSWERS:

Why Career Development? The purpose of integrating a Career Development component into the classroom is provide each student the opportunity to develop skills outside the classroom, to network and provide workshops that enhance knowledge.

What do I need to do and how do I get credit for these events? You will need to participate in 3 of the selected activities listed on the syllabus. You must check in to each event with your Griz card or sign in on the attendance sheet. After you have completed the information booth portion you **MUST** log on to Moodle and write up a brief description of your experience. For the Resume Critiques/Practice Interview portion you must sign up in advance, and after the event fill out the evaluation that is located on Moodle. If you do not do this you will NOT receive credit.

How do sign up for events? For the Resume Critiques/Practice Interview you must sign up on Moodle to reserve your spot. If you do not show up for your appointed time, your instructor will be notified.

Do I sign up for Info booths? You do not need to sign up to attend the information booths. However, you must sign in at each booth (at least 3) ask 3 questions and then write up a brief description of each interaction into Moodle.

When are my assignments due? All assignments must be completed in MOODLE by **April 15, 2016**.

If I have questions about the requirements, the activities or anything else who do I contact? Please call Estella Anderson at 243-6621 or email her at: Estella.anderson@mso.umt.edu

Assignments: You must complete all Three assignments to receive full credit.

- **1. Resume Critiques:** You must sign up for 1 Resume Critique. There are 4 sessions available to sign up for, and you must sign up in Moodle to reserve a spot for this event. This 15 minute time slots will allow you to meet with a local employer to provide you constructive criticism on how your resume can be improved, changed or added to.
 - The dates for this event are: **March 2nd, March 4th, March 8th and March 10th**
 - ****Sign-up** for these sessions is only available **online at** <http://mysoba.business.umt.edu/> on Tuesday, 2/2, at 8:00am through Thur. 2/25, at 5:00pm.
 - After you have completed this **you must fill out the evaluation** that is located on Moodle.
- **2. Practice Interviews:** You must sign up for 1 Practice Interview. There are 4 sessions available to sign up for, and you must sign up in Moodle to reserve a spot for this event. These 15 minute time slots will allow you to meet with a local employer to provide you constructive criticism on how you could improve in an interview setting.
 - The dates for this event are: **March 2nd, March 4th, March 8th and March 10th**
 - ****Sign-up** for these sessions is only available **online** <http://mysoba.business.umt.edu/> on Tuesday 2/2 at 8:00am through Thur. 2/25, at 5:00pm.

- After you have completed this **you must fill out the evaluation** that is located on Moodle.
- **3. Meet and visit with 3 employers at their SoBA Employer Information Booth:**

Employers come to this event to talk to students about internships and job opportunities with their organization. You are required to visit at least 3 employers, ask 3 questions of each employer and sign in to the attendance sheet that is located on their table. You **MUST** do all three to receive points. This will help you develop the following skills: networking, listening and asking questions.

 - The dates for this event are: **Feb. 17th, March 9th and April 13th from 10:30-1:00**, GBB Main Lobby
 - **Stop by between classes or before/after class, visit 3 booths**, ask 3 questions and sign in on sheets.
 - ***Write up a summary of your discussion on Moodle.*** Summary should include: what employer you visited, what you learned, include their name, title, and contact info from their business card. Also include what questions you asked.
 - For tips and examples of how to effectively introduce yourself to an employer visit the UM Career Services website.