



Dillard College of Business Administration

SYLLABUS: Managerial Accounting

Summer II 2020

ACCT 2243-X40, Internet Delivery, July 6, 2020 to August 6, 2020

Contact Information

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Course Materials

1. Connect Plus (required), which includes the Connect Access Code and eTextbook for Garrison, Noreen, Brewer: Managerial Accounting, 16th ed., McGraw-Hill. Once you have registered for Connect, you can buy a loose-leaf copy of the book for about \$60 from McGraw-Hill. See page 7 in this syllabus for instructions.

The Connect Access Code is a registration code for completing homework assignments on the Connect online system.

2. The [link](https://connect.mheducation.com/class/b-terry-acct-2243-x40-su-ii-2020) for completing the homework online is:
<https://connect.mheducation.com/class/b-terry-acct-2243-x40-su-ii-2020>
3. You must have access to the Internet. (It will also be helpful to have access to a printer, but that is not mandatory.) All homework and LearnSmart assignments will be completed online via Connect. The Desire2Learn (D2L) website will be utilized extensively for posting grades and information about the class.
4. You must register a “Preferred” email address in Banner/WebWorld. This should be an email address that you monitor closely, since I will communicate with you periodically via email.

Course Description

An in-depth review of the concepts and techniques used in management accounting decision-making; including the statement of cash flows, cost terms and concepts, cost behavior, job-order costing, budgeting, performance valuation, and relevant costs for decision-making

Course Prerequisites

Successful completion of ACCT 2143 Financial Accounting.

Learning Goals

1. General Learning Goals

Students will demonstrate **problem-solving** and **decision-making abilities** through the critical analysis, evaluation, and interpretation of business information. Classroom discussion, problem assignments, and examinations will require students to use critical thinking skills to apply accounting concepts and principles to various situations. Demonstrations of problem-solving and decision-making abilities will be included in class lectures. Students will develop these skills by completing assigned homework. The development of each student's abilities will be assessed through examinations which require problem solving and decision making.

2. Course Specific Learning Goals

This course seeks to provide the undergraduate business student with a foundation in managerial accounting. After completing this course, a students should:

- Know how inventory items are costed in a manufacturing environment
- Be able to compute Total Manufacturing Costs in a manufacturing environment
- Be able to compute Cost of Goods Manufactured in a manufacturing environment
- Be able to compute Cost of Goods Sold in a manufacturing environment
- Know the recording-keeping requirements for job order costing systems
- Be able to allocate overhead/indirect costs
- Understand cost behavior concepts
- Understand various components and roll-up cost flow involved in budget formulation in a manufacturing environment
- Be able to identify and apply relevant costs and revenues in operational business decisions.
- Be able to prepare a basic Statement of Cash Flows

Course Policies

1. Attendance Policy (D2L / Communication / Virtual Classroom)

Regular Virtual Classroom attendance is expected, and attendance is recorded. A meeting will be held the first day of class, and students will have input into the weekly time/day of the virtual classrooms. A microphone and web camera are useful, as you will be called on to participate during class.

Students should read the assigned material and work on the Connect LearnSmart assignments prior to the course lecture. I follow the university's policies with respect to class attendance (See **Midwestern State University Undergraduate Catalog**). This catalog is electronic only and may be found on the MSU website using the Registrar button then University Catalogs button. University class attendance policy is then found under Registrar.

3. Participation

Learn is a verb, which means it is an action or activity. Learning requires action and effort on your part. Regular participation is encouraged and will help you learn. Working at regular intervals during the week is highly recommended. Please create a calendar of deliverable assignments/exams on Connect and D2L to keep you on pace.

4. Instructor Drop

"An instructor may drop a student any time during the semester for excessive absences, for consistently failing to meet class assignments, for an indifferent attitude, or for a disruptive conduct." (Midwestern State University Student Handbook, p. 52)

5. Classroom Behavior (Non-applicable)

6. Questions Regarding Course Grade

Grades are confidential by law. Therefore, I do not reveal grades over the telephone or by e-mail/fax. Grades will be posted on D2L. Please check D2L frequently, as Connect assignment grades are transferred to D2L. D2L is the official record of grades for this course. The course letter grade will be posted on Banner only.

7. Grading and Evaluation

Grading Scheme **Note: D2L Virtual Classroom will provide chapter lectures AND exam review.**

ITEM	POINTS
Midterm Exam 1	100
Midterm Exam 2	100
Midterm Exam 3	100
Final Exam (Comprehensive)	100
Connect Homework (10 Chapters @ 5 points)	50
Connect LearnSmart (10 Chapters @ 2.5 points)	25
D2L Virtual Classroom (5 Weeks-2 Per Week)	25
Total Points	500

Your score in this class will be based on the points you earn out of the maximum 500 points. Minimum letter grades for this course will be assigned according to the table below.

Letter Grade Assignment

Total Points	Minimum Letter Grade
450 - 500	A
400 - 449	B
350 - 399	C
300 - 349	D
0 - 299	F

8. Exam Protocol

You will need:

1. Exams are given on D2L. Access Exams by selecting the link "Assessments" and then "Tests." Consult your syllabus and D2L Announcements for Exam dates/times.
2. Exam specifics:
Each chapter has a set of "Multiple Choice Questions." You should review all multiple-choice questions from each chapter because some of these questions may appear on the examinations.

Neither make-up nor early exams will be given for Exams 1, 2, or 3!

Incomplete Grade Policy: A grade of "incomplete" is given **only** in the case of emergencies and comprehensive documentation of the situation is required.

9. Homework

For LearnSmart, Connect does not accept late assignments. Those assignments are generally due no later than the day the Homework assignments are due, which will usually be a Sunday evening. For LearnSmart, you read the chapter and periodically answer questions to make sure you understand. They should take about 30 to 45 minutes each on average but will help you understand the material. Starting too late on LearnSmart could delay your time to start the assignments. It is highly recommended you work on LearnSmart prior to your homework/assignment scheduled time.

All your homework assignments are due via Connect by the date and time on Connect, generally 11:00 p.m. of the day before we begin the next chapter or have an exam. Monitor due dates and times for homework and LearnSmart assignments carefully. Note that any website, including Connect, can go down from time to time. Do not wait until the last minute to submit your assignment. Late homework will always get the reduction, no matter the reason, **no excuses including Connect being down.**

To access Connect, you will need a registration code which can be purchased in the bookstore or from the McGraw-Hill website at the time of registration.

10. Academic Integrity

Regarding academic honesty, students are referred to the "Student Honor Creed" in the Midwestern State University Undergraduate Catalog (and provided below).

In short, cheating, collusion, and plagiarism will not be tolerated. The term "cheating" generally means representing someone else's work as your own and includes, but is not limited to:

1. Copying someone's homework and turning it in as your own.
2. Soliciting answers from a fellow student before or during an exam or quiz.

3. Looking or glancing at another student's paper or answer sheet during an exam or quiz.
4. Removing a page or pages from an examination booklet before, during, or after an exam.
5. Using a cell phone, Internet watch, or programmable calculator during an exam.
6. Acquiring tests or other academic material belonging to a member of the university faculty or staff.

The minimum penalty is an "F" in this course and referral to the Dean of Students for disciplinary action, which may result in expulsion from the University. The full text of the Student Honor Creed in the Student Handbook is as follows:

Student Honor Creed

"As an MSU Student, I pledge not to lie, cheat, steal, or help anyone else do so."

As students at MSU, we recognize that any great society must be composed of empowered, responsible citizens. We also recognize universities play an important role in helping mold these responsible citizens. We believe students themselves play an important part in developing responsible citizenship by maintaining a community where integrity and honorable character are the norm, not the exception.

Thus, we, the Students of Midwestern State University, resolve to uphold the honor of the University by affirming our commitment to complete academic honesty. We resolve not only to be honest but also to hold our peers accountable for complete honesty in all university matters.

We consider it dishonest to ask for, give, or receive help in examinations or quizzes, to use any unauthorized material in examinations, or to present, as one's own, work or ideas which are not entirely one's own. We recognize that any instructor has the right to expect that all student work is honest, original work. We accept and acknowledge that responsibility for lying, cheating, stealing, plagiarism, and other forms of academic dishonesty fundamentally rests within each individual student.

We expect of ourselves academic integrity, personal professionalism, and ethical character. We appreciate steps taken by University officials to protect

the honor of the University against any who would disgrace the MSU student body by violating the spirit of this creed.

Written and adopted by the 2002-2003 MSU Student Senate.

Americans with Disabilities Act

This class follows the guidelines suggested by the Center for Counseling and Disabilities Services for those students who qualify for disability services. See Midwestern State University Undergraduate Catalog 2018-2019. Students with disabilities must be registered with Disability Support Services at 940-397-4140 in Room 168 Clark Student Center to document and coordinate reasonable accommodations, if you have not already done so.

Syllabus Change Policy

This syllabus is a guide for the course and is subject to change. Syllabus changes will be communicated in class and may or may not result in document changes. The number of homework assignments is subject to change. Assignment due dates and exam dates are also subject to change. The tentative schedule included with this syllabus will be changed as necessary to accommodate the progress of the class.

Additional Information

- If you miss an assignment, it is your sole responsibility to find out what you missed. such as changes in homework assignments, class schedule, assignment due dates, or exam dates. It is not the instructor's responsibility to individually inform students of the changes.
- Communication between a student and professor is a good thing. Please feel free to communicate with me anytime. You are welcome to call, text and/or email me anytime. If I am tied up, I will politely inform you and set up a time to talk later. The reason I am at MSU is to help students learn and prepare for their careers and futures. I enjoy interacting with you. Please feel free to reach out.
- Email Response Time: I will try to respond to your emails as soon as possible. If you have a question, please include a telephone number that I can call to respond. Often I can answer one of your questions with a 5 or 10 minute conversation, telephone, and I am happy to take phone calls. If I do not respond to your email in a reasonable time, please resend it to me or call me. Unfortunately, I do get a lot of spam and sometimes I miss important student emails. So, if I have not responded in a timely fashion or you are just anxious, try again or try another form of communication. I promise that I will

not get upset that you sent me 5 emails in two hours. When I do see them, I will know that this is important to you.

- **Campus Concealed Handgun Carry Statement** – Senate Bill 11 passed by the 84th Texas Legislature allows licensed handgun holders to carry concealed handguns on campus, effective August 1, 2016. Areas excluded from concealed carry are appropriately marked, in accordance with state law. For more information regarding campus carry, please refer to the University's webpage at <https://mwsu.edu/campus-carry/rules-policies>.

Instructions to purchase a loose-leaf copy of the textbook directly from McGraw Hill for \$60.

Connect loose-leaf purchase option is available three places.

1. Course Home
2. Library Tab
3. Inside the e-book

ACCT 2243-X40 SU II 2020 Course Calendar

Date	Reading Assignment	Estimated Connect Due Dates
Jul 6	Read the syllabus	LS =Connect LearnSmart (11PM) HW =Homework (11PM)
Jul 6 to 14	Ch. 1 Managerial Accounting and Cost Concepts	Ch. 1 LS & HW due 7/14/2020
Jul 6 to 14	Ch.14 Statement of Cash Flows	Ch. 14 LS & HW due 7/14/2020
Jul 6 to 14	Ch. 2 Job-Order Costing: Calculating Unit Production Costs	Ch. 2 LS & HW due 7/14/2020
Jul 6 to 14	Ch. 3 Job-Order Costing: Cost Flows and External Reporting	Ch. 3 LS & HW due 7/14/2020
Jul 15-16	Exam 1 (Chapters 1, 14, 2, & 3)	D2L Assessments / Tests 8AM to 11PM (One Attempt)
Jul 17 to 23	Ch. 4 Process Costing	Ch. 4 LS & HW due 7/23/2020
Jul 17 to 23	Ch. 5 Cost-Volume Profit	Ch. 5 LS & HW due 7/23/2020
Jul 17 to 23	Ch. 12 Relevant Costing	Ch. 12 LS & HW due 7/23/2020
Jul 24-25	Exam 2 (Chapters 4, 5, & 12)	D2L Assessments / Tests 8AM to 11PM (One Attempt)
Jul 9 & 23	Last date to drop a class and receive a "W" – 4:00PM	NA
Jul 26 to Aug 1	Ch. 8 Master Budgeting	Ch. 8 LS & HW due 8/1/2020
Jul 26 to Aug 1	Ch. 9 Flexible Budgets and Performance Analysis	Ch. 9 LS & HW due 8/12020
Jul 26 to Aug 1	Ch. 10 Standard Costing	Ch. 10 LS & HW due 8/1/2020
Jul 26 to Aug 1	Ch. 10 Appendix A	
Aug 2-3	Exam 3 (Chapters 8, 9, & 10)	D2L Assessments / Tests 8AM to 11PM (One Attempt)
Aug 6	Comprehensive Final Exam	D2L Assessments / Tests 8AM to 11PM (One Attempt)