



## Dillard College of Business Administration

### Syllabus: Managerial Accounting, Fall 2020

ACCT 2243-101, MWF 2:00 – 2:50 p.m.

Meets in DB Room 178

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#### Contact Information

Instructor: Dr. Lin Wang

Office: Dillard 277

Office hours: Monday/Wednesday 11 -11:30 a.m. and 3 – 4:30 p.m., Friday 3 – 4 p.m., and by appointment.

Virtual office hours are available at above days and time via this Zoom [link](https://msutexas-edu.zoom.us/j/6940968428) at <https://msutexas-edu.zoom.us/j/6940968428>

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#### Course Materials

1. Garrison, Noreen, Brewer; Managerial Accounting; 16th ed., McGraw Hill/Irwin with Connect access code (*required*) for completing homework. All homework and LearnSmart assignments will be completed online via Connect.

The [link](#) to register in Connect is

[https://connect.mheducation.com/class/l-wang-fall-2020\\_mwf\\_2pm](https://connect.mheducation.com/class/l-wang-fall-2020_mwf_2pm)

2. 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 course materials, communications, discussions, and gradebook.
3. 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.
4. This course has been planned as a fully face-to-face course for Fall 2020. The class will meet in its regularly scheduled room but will utilize social distancing and an assigned seating chart. A livestreaming of each class meeting is also provided via Zoom for students who have arranged with me and the Disability Support Services due to underlying health or other urgent conditions. You must have a **computer with a webcam** to attend class via Zoom. Chromebooks and mobile devices will NOT work with online exams. When the university transitions to fully online after Thanksgiving remote instruction will be used for the last week of class. In the event of increased incidence and risk of COVID-19 that results in the university moving back to a shelter-in-place mode, the course instruction will transition to fully online. More instructions will be given at that time.

You must have the following skills for online course:

- Capable to use devices to communicate with other systems to access data, upload, download
- Proficient with email to create, send, respond, use attachments
- Ability to use presentation graphics such as PowerPoint to create slides, displays
- Skill to create multimedia presentations
- Ability to use word processing
- Capable of navigating systems such as D2L/Brightspace and the Internet
- Ability to navigating a Windows or MAC operating system to manipulate files using file manager, determine active printer, access installed applications, create and delete directories and files.

D2L/Brightspace offers tutorials to help the student become familiar with all of the tools and features of D2L. Students can find those on the Distance Education page [link](https://msutexas.edu/distance/resources.php) at <https://msutexas.edu/distance/resources.php>. D2L can be reached by [D2Lhelp@msutexas.edu](mailto:D2Lhelp@msutexas.edu) or 940-397-4785.

## 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 evaluation, and relevant costs for decision making.

## Course Prerequisite

Successful completion of ACCT 2143 Financial Accounting

## Learning Goals

### 1. General Learning Goals

Problem solving and decision-making abilities through critical analysis, evaluation, and interpretation of business information. There will be instruction on the needed problem solving skills during class. Students will practice these skills in the assigned homework problems, and the skills will be assessed during the in-class exams.

### 2. Course Specific Learning Goals

After completing this course, 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 record-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 flows involved in budget formulation in a manufacturing environment
- Be able to identify and apply relevant costs and revenues in operational business decisions
- Understand measures of performance evaluation
- Be able to prepare a basic Statement of Cash Flows

# Course Policies

## 1. Attendance Policy

**Regular, on-time attendance is expected and roll will be taken.** 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.

Following MSU policy, **you must wear a face mask to attend a face-to-face class meeting and practice social distancing. An assigned seating chart will be used to take roll. Use disinfectant to clean your seat and desk before seated. If you are sick, please stay home and notify the instructor immediately. With the instructor's permission, you are able to join a Zoom livestream meeting with the class via D2L. Attendance policy will credit physical classroom presence and online attendance equally.** You must join at the start of the class, stay in the meeting with your face visible through your webcam for the duration of the class, and expect to be asked to answer questions and provide comments.

Tardiness is not acceptable. Tardy arrival is rude to me and disruptive to your classmates. Roll will be taken only once at the start of each class.

You are responsible for any material or announcements missed due to absence or tardiness. Note: An excused absence only excuses you from attending class. It does not change the deadline for turning in assignments, nor does it grant you a make-up exam.

## 2. Participation

Active participation by all students will make the class more interesting and enjoyable for everyone. There will also be a discussion forum on D2L for each chapter. By participating in class and online discussions, you contribute to your classmates' learning experiences. Active participation both in class and on discussion forums may earn you extra credit. **Active participation both in class and on discussion forums are expected from every student. Participation is graded based on in class and D2L discussion forum participation. Each students must have at least 15 well thought and well written posts on D2L discussion forum.**

## 3. 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)

## 4. Classroom Behavior

Your requirements for each class are as follows:

- Be on time and remain seated (except for emergencies)
- Be prepared (reading requirements)
- Remain awake and attentive and be prepared to engage in class discussions at all times
- Bring a **non-programmable 4-function calculator** for examinations
- **Turn off your cell phones**, laptops/tablets/similar devices and put them away, unless you are using your laptop or tablet for the ebook or to take notes.
- **No food or drinks** are permitted in the classroom, except clear water in a bottle with a cap (Dillard College of Business Administration policy).

## 5. 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. The course letter grade will be posted on Banner only. **Grades are not**

**negotiated, you will receive the grade you earn, based on your performance on graded material in the class.**

## 6. Grading and Evaluation

Grading and evaluation for this course will be assigned as follows:

Table 1 Grading Scheme

Activity	Points
Exam 1	100
Exam 2	100
Exam 3 (comprehensive)	100
Excel Projects	60
Quizzes (5 x 10 points)	50
Connect Homework (20 x 2 points)	40
Participation (In class and D2L discussion forum)	50
<b>Total Points</b>	<b>500</b>

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.

Table 2 Letter Grade Assignment

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

**Lower Grade:** I reserve the right to lower any student's final grade two letter grades (i.e., A to C, C to F) for:

- Unpreparedness in class when called upon, or,
- A negative, rude, unreasonably argumentative, or inattentive attitude in class, or,
- Repeatedly disrupting the class for any reason, or,
- Repeatedly leaving and returning to your class seat during class, or,
- Not showing respect for fellow classmates' questions, opinions, or class presentations, or,
- Violation of use of electronic devices or food and drink policies listed above, or,
- Repeated tardiness to class or,
- Violation of exam rules and procedures, or,
- Failure to strictly adhere to MSU Covid19 classroom behavioral policies and procedures.

**Extra credit/curves:** There is no extra credit or curve beyond any given during the semester, so don't ask! I cannot and will not offer extra credit or curves individually.

**Midterm Progress Report:** In order to help students keep track of their progress toward course objectives, the instructor for this class will provide a Midterm Progress Report through student's WebWorld account for students who are at risk of earning a D or an F. **Midterm grades will not be reported on the students' transcript; nor will they be calculated in the cumulative GPA.** They simply give students an idea of where they stand at the midpoint of the semester. Students earning below a C at the midway point should schedule a meeting with the professor and seek out free tutoring services from Tutoring and Academic Support (TASP), as well as the Academic Counselors.

## 7. Exam Protocol

You will need:

- 1) A ScanTron Form 882-E. These may be purchased at the MSU Bookstore (no ScanTron means no points).
- 2) Several No. 2 pencils for marking answers on your ScanTron.
- 3) A basic 4-function, non-programmable calculator with only a single line of display. You will **not** be permitted to use your cell phone as a calculator. If I see you with a **cell phone, watch, or glasses with a camera out for any reason during an exam, that will be considered cheating** and you will receive the maximum punishment allowed by the University.
- 4) Caps must be turned bill back during exams.

Caution: If you erase an answer on your ScanTron Form, the ScanTron grading machine may incorrectly grade your answers. Consequently, you must erase completely, if you erase a ScanTron answer. Additionally, your answer blocks must be completely shaded in to ensure proper grading. Items counted wrong by the ScanTron machine due to improper shading or erasing will receive zero points. For multiple choice questions, your exam is graded according to your ScanTron Forms, rather than your answers on the exam paper.

## 8. Exams

Each exam will consist of multiple-choice questions, short answer, and/or problems-type questions. Exams will cover assigned chapters, in-class lectures, homework, and any assigned problems. All examinations are equally weighted at 100 points each. Exam 3 is comprehensive.

Make-up exams will be given *only* when you provide a satisfactory excuse for absence due to a legitimate and unavoidable conflict. **Documentation is required.** You must meet with me regarding non-emergency conflicts at least one week in advance. It is your responsibility to initiate scheduling a make-up prior to the regular scheduled exam. **No makeup exam will be given if you discuss the conflict with me after the regular scheduled exam. There is only one make-up exam opportunity for the semester. The makeup exam must be taken and completed at the instructor's designated time, which is no later than 5pm Nov. 23, 2020. There will be no other opportunity to make up an exam.**

If you miss Exam 1 or Exam 2 for any reason, Exam 3 will receive extra weight by also counting (on a percentage basis) as the grade for one missed exam. In addition, if you do not miss any exams and your percentage grade on Exam 3 is higher than your lowest midterm exam, your percentage grade on Exam 3 will be substituted for your grade on the lowest midterm exam, thus causing your Exam 3 to carry extra weight.

**If an exam is to be administered online in D2L, you must have installed Repondus lockdown browser to your computer and have a webcam for Respondus monitor to work. You also must complete a practice test in D2L and have all technical issues resolved prior to an actual exam.** Moffett Library will have webcams available to borrow in the event one is needed for an exam. Chromebooks and mobile devices will NOT work with online exams.

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

## 9. Assignments and Quizzes

**Homework Assignments:** Each homework assignment is worth 4 points. 20 out of 24 homework assignments with higher scores would count. All of your homework assignments are due via Connect by the date and time on Connect (may be different from the syllabus). Monitor due dates and times for homework carefully. Late completion will receive a grade of zero. You will have unlimited attempts at online homework problems, so **submit your homework each time you work on it.** 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 zero point, 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. If you have technical problems with the software, you need to contact customer service ((800) 331-5094 or [website](http://mpss.mhhe.com/) at <http://mpss.mhhe.com/>). The instructor will not be able to resolve any technical issues.

**Quizzes:** Quizzes will be completed via CONNECT. Due dates are posted on CONNECT. Late completion will receive a grade of zero. You allowed 3 attempts for each quiz. Feedback on quizzes is available on CONNECT one hour after the due date and time.

**Excel Projects:** Microsoft Excel projects are due on Dec. 4, 2020. Late submission will receive zero point, no matter the reason.

**LearnSmart Assignments (Pre-chapter assessments):** I highly suggest you to complete pre-chapter reading and practice on Connect LearnSmart prior to attending lectures over that chapter. Due dates are posted on Connect. Late submission is not accepted. The pre-chapter assessments allow you to read the chapter in the most efficient and productive manner by specifically providing the most important material to you at the time you are studying. The pre-chapter assessment questions will take approximately 30 minutes, though there is no time limit, and it involves reading key areas of the chapter while demonstrating mastery of the concepts in Connect. If you complete LearnSmart questions for all the chapters, I might give extra credit when calculating your final grade.

## 10. Academic Integrity

Regarding academic honesty and student behavior, students are referred to the Student Honor Creed of the Midwestern State University Undergraduate Catalog 2019-2020. This catalog is electronic only. It may be found on the MSU website using the Registrar button, then the University Catalogs button, then Student Life button. Violation of any of the guidelines in the MSU Student Honor Creed is an academic integrity violation. 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:

- Failing to report to your professor any suspicion of cheating on exams.
- Acting with intent to promote or assist cheating, including soliciting, encouraging, directing, or aiding attempts of fellow students to cheat before, during, or after an exam.
- Soliciting information about exam questions from students who have taken a test.
- Intentionally or negligently aiding someone taking an exam or quiz.
- Looking or glancing at another student’s exam while the exam is being taken.
- Soliciting answers from a fellow student during an exam or quiz.
- Using a cellphone or any electronic device as an aid to find answers while taking a test.
- Using any device to record a test, including eyeglasses, cellphones, watches, and calculators.
- Acquiring an exam or quiz or other academic testing material without the express permission of the professor who authored the exam.
- Copying, disseminating, spreading, circulating, sharing, or publicizing any questions on an exam given for credit.
- Violation of exam rules and procedures.
- Violation of MSU Covid19 behavioral policies and procedures.

Academic integrity violations are grounds for being dropped from this class with an F and referral to the Dean of Students for disciplinary action, which may result in expulsion from the University.

## 11. 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 2014-2016. Students with disabilities must be registered with Disability Support Services before classroom accommodations can be provided. **You must provide the documentation to the Instructor within the first two weeks of the semester.**

## 12. 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.

## 13. Additional Information

- If you miss a class, you should always contact one of your classmates. It is your sole responsibility to find out what you missed, such as what was covered in the lecture or 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 see me during office hours, make an appointment, and/or email me anytime. I will try to respond to your emails as soon as possible. If I do not respond to your email in a reasonable time, please resend it to me or call my office.
- **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](https://mwsu.edu/campus-carry/rules-policies) at <https://mwsu.edu/campus-carry/rules-policies>.

## 14. Student Responsibility to the Professor:

The first obligation, particularly operative the first day of class, is to read and understand the content of this syllabus. The second obligation is to be devoted to learning the material assigned in class by doing the assigned readings and briefing the assigned cases. College is supposed to be a demanding and at times an uncomfortable experience. College is where a student leaves behind the rote learning of high school and accepts the anxiety, discomfort, and challenge of complexity that leads to the acquisition of deeper knowledge and improved critical thinking skills. You should expect me to spur your achievement rather than raise your self-esteem. You will not pass this class if you expect to exchange oxygen for carbon dioxide for 15 weeks. College is not supposed to be easy. You should pursue your studies seriously with rigor. There is ample time to be both a serious student and enjoy extracurricular activities in college. However, there should be no doubt that organizing your study time is your highest priority. You should understand that I do not give grades; you earn them. Extra credit is not available to correct your poor performance on tests and assignments. Grades are earned based on objective performance on scheduled assessments, regardless extraneous circumstances causing problems with your performance. An excellent student who attends a good college is an excellent student. Likewise, a lousy student who attends a good college is still a lousy student. Your priorities are 100% your responsibility. Self-accountability is the most important attribute leading earning a grade.

Table 3 Tentative Course Schedule

Week	Day	Date	Class Topics	Estimated Due dates of LearnSmart & Homework Assignments
1	M	08/24	Syllabus and Course Overview	Must get access to Connect by 08/30.
	W	08/26	Chapter 1 – Managerial Accounting and Cost Concepts	<a href="#">LearnSmart #1</a> (Ch. 1) Due: 08/30 at 11 p.m.
	F	08/28	Chapter 1; Chapter 14 - Statement of Cash Flows	<a href="#">HW#1 (Ch.1)</a> Due: 08/30 at 11 p.m.
2	M	08/31	Chapter 14	<a href="#">LearnSmart #2</a> (Ch. 14) Due: 09/01 at 11 p.m. <a href="#">HW#2 (Ch.14)</a> Due: 09/01 at 11 p.m.
	W	09/02	Chapter 14	<a href="#">HW#3 (Ch.14)</a> Due: 09/08 at 11 p.m.
	F	09/04	Chapter 14	<a href="#">HW#4 (Ch.14)</a> Due: 09/08 at 11 p.m.
3	M	09/07	Labor Day - No Classes Scheduled	
	W	09/09	Chapter 2 - Job-Order Costing: Calculating Unit Product Costs	<a href="#">LearnSmart #3</a> (Ch. 2) Due: 09/10 at 11 p.m. <a href="#">HW#5 (Ch.2)</a> Due: 09/13 at 11 p.m.
	F	09/11	Chapter 2	<a href="#">HW#6 (Ch.2)</a> Due: 09/13 at 11 p.m.
4	M	09/14	Chapter 2	<a href="#">HW#7 (Ch.2)</a> Due: 09/15 at 11 p.m.
	W	09/16	Chapter 3 - Job-Order Costing: Cost Flows and External Reporting	<a href="#">LearnSmart #4</a> (Ch. 3) Due: 09/17 at 11 p.m. <a href="#">HW#8 (Ch.3)</a> Due: 09/17 at 11 p.m.
	F	09/18	Chapter 3	<a href="#">HW#9 (Ch.3)</a> Due: 09/20 at 11 p.m.
5	M	09/21	Chapter 3	<a href="#">HW#10 (Ch.3)</a> Due: 09/22 at 11 p.m.
	W	09/23	Chapter 3; Chapter 4 - Process Costing	<a href="#">LearnSmart #5</a> (Ch. 4) Due: 09/24 at 11 p.m. <a href="#">HW#11 (Ch.4)</a> Due: 09/24 at 11 p.m.
	F	09/25	Review for Exam 1	Quiz #1 & Quiz #2 Due: 09/26 at 11 p.m.
6	<b>M</b>	<b>09/28</b>	<b>Exam 1-Part 1: Chapters 1, 14, 2, 3 &amp; 4</b>	
	<b>W</b>	<b>09/30</b>	<b>Exam 1-Part 2: Chapters 1, 14, 2, 3 &amp; 4</b>	
	F	10/02	Chapter 5 - Cost-Volume Profit	<a href="#">LearnSmart #6</a> (Ch. 5) Due: 10/04 at 11 p.m.
7	M	10/05	Chapter 5	<a href="#">HW#12 (Ch.5)</a> Due: 10/06 at 11 p.m.
	W	10/07	Chapter 5	<a href="#">HW#13 (Ch.5)</a> Due: 10/08 at 11 p.m.
	F	10/09	Chapter 5 & Chapter 12 - Differential Analysis	<a href="#">LearnSmart #7</a> (Ch. 12) Due: 10/11 at 11 p.m.
8	M	10/12	Chapter 12	<a href="#">HW#14 (Ch.12)</a> Due: 10/13 at 11 p.m.
	W	10/14	Chapter 12	<a href="#">HW#15 (Ch.12)</a> Due: 10/15 at 11 p.m.



	F	10/16	Chapter 12;	HW#16 (Ch.12) Due: 10/18 at 11 p.m.
9	M	10/19	Chapter 8 - Master Budgeting	LearnSmart #8 (Ch. 8) Due: 10/19 at 11 p.m.
	W	10/21	Chapter 8	HW#17 (Ch.8) Due: 10/22 at 11 p.m.
	F	10/23	Chapter 8	HW#18 (Ch.8) Due: 10/25 at 11 p.m. HW#19 (Ch.8) Due: 10/25 at 11 p.m.
10	M	10/26	Chapter 8; Review	Quiz #3 & Quiz #4 Due: 10/26 at 11 p.m.
	<b>W</b>	<b>10/28</b>	<b>Exam 2-Part 1: Chapters 5,12 &amp; 8</b>	
	<b>F</b>	<b>10/30</b>	<b>Exam 2-Part 2: Chapters 5,12 &amp; 8</b>	
11	M	11/02	Chapter 9 - Flexible Budgets and Performance Analysis	LearnSmart #9 (Ch. 9) Due: 11/02 at 11 p.m.
	W	11/04	Chapter 9;	HW#20 (Ch.9) Due: 11/05 at 11 p.m. HW#21 (Ch.9) Due: 11/05 at 11 p.m.
	F	11/06	Chapter 10 - Standard Costing	LearnSmart #10 (Ch. 10) Due: 11/08 at 11 p.m.
12	M	11/09	Chapter 10	
	W	11/11	Chapter 10 & Appendix A	HW#22 (Ch.10) Due: 11/12 at 11 p.m.
	F	11/13	Chapter 10 & Appendix A	HW#23 (Ch.10A) Due: 11/15 at 11 p.m. HW#24 (Ch.10A) Due: 11/15 at 11 p.m.
13	M	11/16	Review for Exam 3	Quiz # 5 Due: 11/16 at 11 p.m.
	<b>W</b>	<b>11/18</b>	<b>Exam 3-Part 1: All chapters</b>	
	<b>F</b>	<b>11/20</b>	<b>Exam 3-Part 2: All chapters</b>	
14	M	11/23	Data Analytics: Excel Projects	
	W	11/25	Thanksgiving Break - No Classes Scheduled	
	F	11/27	Thanksgiving Break - No Classes Scheduled	
15	M	11/30	Online class – Excel Projects	
	W	12/02	Online class – Excel Projects	
	F	12/04	Online class – Excel Projects	Projects due 11pm Dec. 4, 2020. Late submission receives zero point. <b>Last day to drop a class and receive a “W” @ 4:00 p.m. Drops after 12/04 receive an “F”</b>