



Dillard College of Business Administration

Syllabus: Managerial Accounting, Fall 2024

ACCT 2243-101, MWF 9 – 9:50 a.m.

ACCT 2243-102, MWF 10 – 10:50 a.m.

Meets in DB Room 343

Contact Information

Instructor: Dr. Lin Wang

Office: Dillard 277

Office hours: Monday/Wednesday 12:30pm – 1:30pm; Tuesday 1:30-3:30pm; Friday 11am-12pm, and by appointment

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Course Materials

1. Garrison, Noreen, Brewer; Managerial Accounting; 18th ed., McGraw Hill/Irwin with Connect access code (*required*) for completing homework. All homework and SmartBook assignments will be completed online via Connect.

Required digital materials for this course are part of the Courseware Access and Affordability Program at MSU Texas. Students are charged for required course materials on their student account with the Business Office. Any students who wish to opt-out of the Program and purchase the required course materials on their own must do so prior to the date provided by the bookstore. Opt-out instructions are sent to students' official my.msutexas.edu email address after the first day of class. Please contact the MSU Bookstore if you have any questions about the opt-out process.

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

<https://connect.mheducation.com/class/l-wang-fall-2024-acct2243>

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 SmartBook 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.

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.

If you know in advance that you are going to miss a class, please contact me *before* that class. If you must miss a class due to illness or other emergency, please contact me as soon as possible. If you must leave early, contact me **before** class begins. **Documentation of excuses is required.** If you do not contact me, your absence will be unexcused.

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. **At the instructor's discretion, a deduction to the course grade may be assessed for unexcused absences and tardiness.**

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 are expected and will be graded.**

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	100
Comprehensive Final Exam	100
Connect Homework (20 x 4 points)	80
Connect SmartBook (9 x 8 points)	72
Quizzes (6 x 8 points)	48
Total Points	600

Your score in this class will be based on the points you earn out of the maximum 600 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
540-600	A
480-539	B
420-479	C
360-419	D
0-359	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: Students that attend the in-class “Supplemental Instruction” sessions for ACCT 2243 will receive extra credit. The sessions will usually occur multiple times a week, and a student will need to attend at least one session to receive extra credit for that week. In those sessions, students will review major topics from a chapter and/or work homework type problems. Students will receive a maximum of five extra credit points each week for attending in-class Supplemental Instruction sessions.

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. The Final Exam is comprehensive.

Neither make-up exam nor early/late exam will be given. If you miss one midterm for any reason, the Final Exam 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 the Final Exam

is higher than your lowest midterm exam, your percentage grade on the Final Exam will be substituted for your grade on the lowest midterm exam, thus causing your Final Exam to carry extra weight.

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

SmartBook Assignments (Pre-chapter assessments): You have to complete assigned pre-chapter reading and practice on Connect SmartBook prior to attending lectures over that chapter. Due dates are available on Connect. 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. It is a personalized system and helps prepare you to learn at a higher level in class, participate and also prepares you for exams. Each pre-chapter assessment will take approximately 30 minutes or longer, though there is no time limit, and it involves reading key areas of the chapter while demonstrating mastery of the concepts in Connect. Your score on these is based on completion and you are not scored lower for incorrect answers. You are only asked to work on each module until it is 100% complete. Late completion receives a grade of zero. Nine SmartBook assignments with highest scores would count.

Homework Assignments: Each homework assignment is worth 4 points. Twenty homework assignments with highest 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. 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 are allowed 3 attempts for each quiz. Feedback on quizzes is available on Connect after the due date and time.

Late submission of any assignment will always get zero point, no matter the reason. Students are expected to complete all assignments and quizzes **independently**.

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 SmartBook & Homework Assignments
1	M	08/26	Syllabus and Course Overview	Must get access to Connect by 08/26.
	W	08/28	Chapter 1 – Managerial Accounting and Cost Concepts	SmartBook (Ch. 1) Due: 09/01 at 11 p.m.
	F	08/30	Chapter 1	HW#1 (Ch.1) Due: 09/01 at 11 p.m.
2	M	09/02	Labor Day - No Classes Scheduled	
	W	09/04	Chapter 15 - Statement of Cash Flows	SmartBook (Ch. 15) Due: 09/08 at 11 p.m. HW#2 (Ch.15) Due: 09/08 at 11 p.m.
	F	09/06	Chapter 15	HW#3 (Ch.15) Due: 09/08 at 11 p.m.
3	M	09/09	Chapter 15	HW#4 (Ch.15) Due: 09/15 at 11 p.m.
	W	09/11	Chapter 2 - Job-Order Costing: Calculating Unit Product Costs	SmartBook (Ch. 2) Due: 09/15 at 11 p.m. HW#5 (Ch.2) Due: 09/15 at 11 p.m.
	F	09/13	Chapter 2	HW#6 (Ch.2) Due: 09/15 at 11 p.m.
4	M	09/16	Chapter 2	HW#7 (Ch.2) Due: 09/22 at 11 p.m.
	W	09/18	Chapter 3 - Job-Order Costing: Cost Flows and External Reporting	SmartBook (Ch. 3) Due: 09/22 at 11 p.m. HW#8 (Ch.3) Due: 09/22 at 11 p.m.
	F	09/20	Chapter 3	
5	M	09/23	Chapter 3	HW#9 (Ch.3) Due: 09/29 at 11 p.m.
	W	09/25	Chapter 3;	HW#10 (Ch.3) Due: 09/29 at 11 p.m.
	F	09/27	Chapter 3; Review for Exam 1	Quiz #1 & Quiz #2 Due: 09/29 at 11 p.m.
6	M	09/30	Exam 1-Part 1: Chapters 1, 15, 2 & 3	
	W	10/02	Exam 1-Part 2: Chapters 1, 15, 2 & 3	
	F	10/04	Chapter 4 - Process Costing	SmartBook (Ch. 4) Due: 10/06 at 11 p.m.
7	M	10/07	Chapter 5 - Cost-Volume Profit	SmartBook (Ch. 5) Due: 10/13 at 11 p.m.
	W	10/09	Chapter 5	HW#11 (Ch.5) Due: 10/13 at 11 p.m.
	F	10/11	Chapter 5	HW#12 (Ch.5) Due: 10/13 at 11 p.m.
8	M	10/14	Chapter 5	HW#13 (Ch.5) Due: 10/20 at 11 p.m.
	W	10/16	Chapter 13 - Differential Analysis	SmartBook (Ch. 13) Due: 10/20 at 11 p.m.
	F	10/18	Chapter 13	HW#14 (Ch.13) Due: 10/20 at 11 p.m.
9	M	10/21	Chapter 13;	HW#15 (Ch.13) Due: 10/27 at 11 p.m.
	W	10/23	Chapter 13;	HW#16 (Ch.13) Due: 10/27 at 11 p.m.

	F	10/25	Chapter 13; Review for Exam 2	Quiz #3 & Quiz #4 Due: 10/27 at 11 p.m.
10	M	10/28	Exam 2-Part 1: Chapters 4, 5 & 13	
	W	10/30	Exam 2-Part 2: Chapters 4, 5 & 13	
	F	11/01	Chapter 8 - Master Budgeting	SmartBook (Ch. 8) Due: 11/03 at 11 p.m. HW#17 (Ch.8) Due: 11/03 at 11 p.m.
11	M	11/04	Chapter 8	
	W	11/06	Chapter 8	HW#18 (Ch.8) Due: 11/10 at 11 p.m. HW#19 (Ch.8) Due: 11/10 at 11 p.m.
	F	11/08	Chapter 8;	SmartBook (Ch. 9) Due: 11/10 at 11 p.m.
12	M	11/11	Chapter 9 - Flexible Budgets and Performance Analysis	
	W	11/13	Chapter 9;	HW#20 (Ch.9) Due: 11/17 at 11 p.m. HW#21 (Ch.9) Due: 11/17 at 11 p.m.
	F	11/15	Chapter 10 - Standard Costing	SmartBook (Ch. 10) Due: 11/17 at 11 p.m.
13	M	11/18	Chapter 10	HW#22 (Ch.10) Due: 11/24 at 11 p.m.
	W	11/20	Chapter 10 & Appendix A	HW#23 (Ch.10A) Due: 11/24 at 11 p.m.
	F	11/22	Chapter 10 & Appendix A	Quiz #5 & Quiz #6 Due: 11/24 at 11 p.m.
14	M	11/25	Exam 3-Part 1: Chapters 8, 9 & 10	Last day to drop a class and receive a "W" @ 4:00 p.m. Drops after 11/25 receive an "F"
	W	11/27	Thanksgiving Break - No Classes Scheduled	
	F	11/29	Thanksgiving Break - No Classes Scheduled	
15	M	12/02	Exam 3-Part 2: Chapters 8, 9 & 10	
	W	12/04	Discuss the final exam & end of course information	
	F	12/06	Review	
	Sat	12/07	Final Exam 1:00 PM-3:00 PM	Location to be determined