# **Dillard College of Business Administration**

**SYLLABUS: Managerial Accounting**

**ACCT 2243 Spring 2019**

**Section 203 – TR 8:00 – 9:20 a.m. DB 121**

## Contact Information

Instructor: Catherine Gaharan

Office: DB 210

Office hours: M: 9:30 -11:00 p.m. & 2:00 – 3:30 p.m.

T: 9:30 a.m. – 12:00 noon & 2:00 – 4:00 p.m.

W: 9:30 – 11:00 a.m.

R: 9:30 – 10:30 a.m., and by appointment

E-mail: [catherine.gaharan@msutexas.edu](mailto:catherine.gaharan@msutexas.edu)

## Course Materials

Text: Garrison, Noreen, Brewer, Managerial Accounting 16e, McGraw-Hill Irwin (Required)

Desire2Learn: You will find the following at this site:

* Syllabus and course handouts
* Course announcements
* Grades

For exams: A four-function calculator with single-line window, No. 2 pencils, erasers, 3 Scantron Forms 882-E

## 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, activity–based costing, budgeting, variable costing, performance evaluation, and relevant costs for decision making.

## Course Prerequisites

Successful completion of ACCT 2143

## 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 problem solving skills needed during the class periods. Students will practice these skills in the assigned (but not necessarily collected) homework problems, and the skills will be assessed during the in-class exams.

2. Course Specific Learning Goals: After completing this course, students should be able to:

* Prepare a statement of cash flows
* Know how inventory items are costed in a manufacturing environment
* Compute cost of goods sold for a manufacturer
* Know the record-keeping requirements for job cost systems
* Allocate indirect costs
* Understand cost behavior concepts
* Prepare the budgets for a manufacturer
* Know how to determine relevant costs and revenues for various types of business decisions

## Course Policies

Attendance: Regular attendance is expected and roll will be taken. See the MSU Student Handbook for Class Attendance Policy and Authorized Absences as well as the Undergraduate Catalog. Students who are absent the class period after a major exam will forfeit any ‘difficulty’ points added to the exam score.

Missed Quiz or Examination: Only one missed exam can be made up. In cases where a make-up exam is allowed (see University Class Attendance Policy), the student will complete a comprehensive make-up exam at the scheduled time. The score on the comprehensive make-up exam will be used to assign a grade for the missed exam. There will be no opportunity to make-up a missed quiz or the comprehensive make-up exam; however, one quiz is lagniappe.

Quizzes:Quizzes are worth three points each; however, students arriving late for class will receive no more than two points for that day’s quiz. The quizzes consist of relatively short workout problems, similar to homework problems which are designed to help reinforce topics. They will be collected from the student and are retained as evidence of the student’s performance in this course. The quizzes are the property of Midwestern State University.

Second Chance: A student wishing to improve his/her class average will be allowed to take the comprehensive make-up exam. The grade achieved on the comprehensive make-up exam will replace the student’s lowest exam grade, even if the make-up exam grade is lower than the lowest exam grade. The opportunity for this second chance is available only at the scheduled time for the comprehensive make-up exam. There will be no opportunity for a third chance.

Incomplete Grade: A grade of "incomplete" is given **only** in the case of emergencies, and **complete** documentation for the situation is required. In order to receive an “incomplete grade,” the student must have

1. a passing grade at the time of the emergency,

2. missed at least one exam and have an acceptable excuse which is completely documented, and

3. missed the comprehensive make-up exam and have an emergency excuse which is completely documented.

The rare case of an “incomplete” must be satisfied within 30 days of the beginning of the next long semester.

Extra Credit: There are ***no opportunities*** for extra credit in this class.

Examinations: Exams are returned to the student and discussed in class after they are graded. They will then be collected and retained as evidence of the student’s performance in this course. The examinations are the property of Midwestern State University.

Syllabus Change: This syllabus is a guide for the course and is subject to change. Syllabus changes will be announced in class and communicated via Desire2Learn.

Academic Integrity: All acts of academic dishonesty will result in a **failing** grade for the course, and the College and/or University may take further action. Please note that I take this policy very seriously. For the University policies on academic integrity, refer to the MSU Student Handbook on Standards of Conduct.

Disability policy: Students with a disability must be registered with Disability Support Services to receive classroom accommodations.

Concealed handguns: Senate Bill 11 allows licensed handgun holders to carry concealed handguns on campus. Areas excluded from concealed carry are appropriately marked.

Classroom Behavior: Refer toMidwestern State University’s Code of Student Conduct.

Questions Regarding Course Grade**:** Grades are confidential by law and will be posted only on D2L.

Grading and Evaluation**:** An average of at least 90% results in a grade of A; 80-89%, B; 70-79%, C; 60-69%, D; <60%, F.

The semester average is computed by dividing the student’s total points earned by the total possible points for the semester (allowing one quiz as lagniappe). Computation of average grade:

Numerator: Total points earned on exams and quizzes

Denominator: 300 points for exams plus (total number of quizzes times 3 points) minus 3 points

## Course Schedule

**Date Topic**

Jan 15 – Feb 12 Introduction, Prologue, Chapters 14, 1, 2

Feb. 14 Exam I – Prologue, Chapters 14, 1, 2

Feb. 19 – Mar. 12 Chapters 3, 4, 5, 12

Mar. 14 Exam II – Chapters 3, 4, 5, 12

Mar. 26 – Apr 25 Chapters 8, 9, 10

Apr. 30 Exam III – Chapters 8, 9, 10

May 2 Review

May 4 Comprehensive exam: Saturday, May 4, 1:00 – 3:00 p.m.