



Dillard College of Business Administration

Syllabus: Managerial Accounting, Spring 2020

ACCT 2243-202, MWF 11:00 – 11:50 a.m.

Meets in DB Room 329

Contact Information

Instructor: Dr. Lin Wang
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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.
2. The [link](http://connect.mheducation.com/class/l-wang-spring-2020_mwf_11am) for completing the assignments is http://connect.mheducation.com/class/l-wang-spring-2020_mwf_11am
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 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. Attendance will be taken only once before the start of each class. If you arrive late, you are welcome to discuss your circumstances with me after class. **1 point will be deducted from your course grade for each unexcused absence and tardy.**

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. By participating in class discussions, you contribute to your classmates' learning experiences. It is not possible for you to participate if you do not attend class, or if

- You do not bring all course materials to class, including textbook and calculator.
- You are not actively engaged or you are asleep in class.
- You are absent, tardy, or you leave the room while class is in session.
- You do not read the class materials in advance of the class period and prepare at least three questions.

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. **Overall grade is calculated based on Table 1 and 2, not the automatically calculated final grade in 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 2 points) | 40 |
| Quizzes (10 x 4 points) | 40 |
| Connect LearnSmart (10 x 1 points) | 10 |
| Attendance | 10 |
| 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.

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 |

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 815-E (for exams 1-3) and 882-E (for the final exam). 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, LearnSmart and any assigned problems. All examinations are equally weighted at 100 points each. The final is comprehensive.

Only one missed exam can be made up. Make-up exams will be given *only* when you provide a satisfactory excuse for absence due to a legitimate and unavoidable conflict. **Written documentation for legitimate and unavoidable conflict is required before any makeup exam is granted.** In cases where a make-up exam is allowed, 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.

If you miss one of the exams 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 regular 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

Homework Assignments: Each homework assignment is worth 2 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.

LearnSmart Assignments (Pre-chapter assessments): You have to complete assigned pre-chapter reading and practice on Connect LearnSmart 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 15 minutes, 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.

Quizzes: Quizzes will be completed via CONNECT or in class. Each quiz is worth 4 points. **There will be no opportunity to make-up a missed quiz.** A maximum of 10 quizzes with the highest scores will be counted toward the final grade.

10. Academic Integrity

With regard to 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.

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>.

Table 3 Tentative Course Schedule

| Week | Day | Date | Class Topics | Estimated Due dates of LearnSmart & Homework Assignments |
|------|----------|--------------|--|---|
| 1 | M | 01/20 | Martin Luther King's Birthday - No Classes Scheduled | |
| | W | 01/22 | Syllabus and Course Overview | Get access to Connect |
| | F | 01/24 | Chapter 1 – Managerial Accounting and Cost Concepts | LearnSmart #1 (Ch. 1) Due: 01/27 at 11 p.m. |
| 2 | M | 01/27 | Chapter 1; Chapter 14 - Statement of Cash Flows | HW#1 (Ch.1) Due: 01/28 at 11 p.m. |
| | W | 01/29 | Chapter 14 | LearnSmart #2 (Ch. 14) Due: 01/29 at 11 p.m. HW#2 (Ch.14) Due: 01/30 at 11 p.m. |
| | F | 01/31 | Chapter 14 | HW#3 (Ch.14) Due: 02/02 at 11 p.m. |
| 3 | M | 02/03 | Chapter 14 | HW#4 (Ch.14) Due: 02/04 at 11 p.m. |
| | W | 02/05 | Chapter 14 | |
| | F | 02/07 | Chapter 2 - Job-Order Costing: Calculating Unit Product Costs | LearnSmart #3 (Ch. 2) Due: 02/06 at 11 p.m. HW#5 (Ch.2) Due: 02/09 at 11 p.m. |
| 4 | M | 02/10 | Chapter 2 | HW#6 (Ch.2) Due: 02/11 at 11 p.m. |
| | W | 02/12 | Chapter 2 | HW#7 (Ch.2) Due: 02/13 at 11 p.m. |
| | F | 02/14 | Chapter 2; Chapter 3 - Job-Order Costing: Cost Flows and External Reporting | LearnSmart #4 (Ch. 3) Due: 02/14 at 11 p.m. HW#8 (Ch.3) Due: 02/16 at 11 p.m. |
| 5 | M | 02/17 | Chapter 3 | HW#9 (Ch.3) Due: 02/18 at 11 p.m. |
| | W | 02/19 | Chapter 3 | |
| | F | 02/21 | Chapter 3 | HW#10 (Ch.3) Due: 02/23 at 11 p.m. |
| 6 | M | 02/24 | Chapter 3; Review for Exam 1 | |
| | W | 02/26 | Exam 1-Part 1: Chapters 1, 14, 2 & 3 | |
| | F | 02/28 | Exam 1-Part 2: Chapters 1, 14, 2 & 3 | |
| 7 | M | 03/02 | Chapter 4 - Process Costing | LearnSmart #5 (Ch. 4) Due: 03/01 at 11 p.m. HW#11 (Ch.4) Due: 03/03 at 11 p.m. |
| | W | 03/04 | Chapter 5 - Cost-Volume Profit | LearnSmart #6 (Ch. 5) Due: 03/04 at 11 p.m. |
| | F | 03/06 | Chapter 5 | HW#12 (Ch.5) Due: 03/08 at 11 p.m. |
| 8 | M | 03/09 | Chapter 5 | HW#13 (Ch.5) Due: 03/10 at 11 p.m. |

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| | W | 03/11 | Chapter 5 & Chapter 12 - Relevant Costing | LearnSmart #7 (Ch. 12) Due: 03/12 at 11 p.m. |
| | F | 03/13 | Chapter 12 - Relevant Costing | HW#14 (Ch.12) Due: 03/15 at 11 p.m. |
| 9 | | 03/16- 03/20 | Spring Break - No Classes Scheduled | |
| 10 | M | 03/23 | Chapter 12 | HW#15 (Ch.12) Due: 03/24 at 11 p.m. |
| | W | 03/25 | Chapter 12 | HW#16 (Ch.12) Due: 03/26 at 11 p.m. |
| | F | 03/27 | Chapter 12; Review for Exam 2 | |
| 11 | M | 03/30 | Exam 2-Part 1: Chapters 4, 5 & 12 | Last day to drop a class and receive a "W" @ 4:00 p.m. Drops after 03/30 receive an "F" |
| | W | 04/01 | Exam 2-Part 2: Chapters 4, 5 & 12 | |
| | F | 04/03 | Chapter 8 - Master Budgeting | LearnSmart #8 (Ch. 8) Due: 04/02 at 11 p.m. |
| 12 | M | 04/06 | Chapter 8 | HW#17 (Ch.8) Due: 04/07 at 11 p.m. |
| | W | 04/08 | Chapter 8 | HW#18 (Ch.8) Due: 04/12 at 11 p.m. |
| | F | 04/10 | Good Friday - No Classes Scheduled | |
| 13 | M | 04/13 | Chapter 8 | HW#19 (Ch.8) Due: 04/14 at 11 p.m. |
| | W | 04/15 | Chapter 9 - Flexible Budgets and Performance Analysis | LearnSmart #9 (Ch. 9) Due: 04/15 at 11 p.m. HW#20 (Ch.9) Due: 04/16 at 11 p.m. |
| | F | 04/17 | Chapter 9 | HW#21 (Ch.9) Due: 04/19 at 11 p.m. |
| 14 | M | 04/20 | Chapter 10 - Standard Costing | LearnSmart #10 (Ch. 10) Due: 04/20 at 11 p.m. |
| | W | 04/22 | Chapter 10 | HW#22 (Ch.10) Due: 04/23 at 11 p.m. |
| | F | 04/24 | Chapter 10 & Appendix A | HW#23 (Ch.10 A) Due: 04/26 at 11 p.m. HW#24 (Ch.10A) Due: 04/26 at 11 p.m. |
| 15 | M | 04/27 | Chapter 10 & Appendix A; | |
| | W | 04/29 | Review for Exam 3 | |
| | F | 05/01 | Exam 3-Part 1: Chapters 8, 9 & 10 | |
| 16 | M | 05/04 | Exam 3-Part 2: Chapters 8, 9 & 10 | |
| | W | 05/07 | Discuss the final exam & end of course information | |
| | F | 05/08 | Review – No Class | |
| | Sat | 05/09 | Final Exam 1:00 PM-3:00 PM | Location to be determined |