

Course #: ACCT 2020-02	Asst. Prof.: Mike Seely, MAcc
Course Title: Manag. Accounting-40054	Office: Room 128, Udvar-Hazy Business Bldg.
Credit Hours: 3 semester hours	Phone: 435-652-7831
Meeting time: MWF 10:00am to 10:50am	Email: <a href="mailto:seely@dixie.edu">seely@dixie.edu</a>
Location: Hazy 218	Office Hours: Upon request only
Term: Fall 2014	

**REQUIRED TEXT:**

Managerial Accounting – Fifteenth Edition- Garrison, Noreen, Brewer.

**COURSE DESCRIPTION:**

This course is the second of a series of two classes which constitute the basic course in accounting fundamentals. Completion of the entire series is required of all majors in Accounting, Business Administration, Business Management, Economics, Finance, and Marketing.

Accounting is NOT just about crunching numbers, and you don't need to be a math whiz to understand accounting. However, like math, accounting is a subject that builds on principals learned over time.

**To be successful in this class, you cannot allow yourself to get behind with your reading or homework.**

Planning, communicating, and decision-making skills are all emphasized in this class. As such, one of our goals is designed to provide students with a basic knowledge, and the skills necessary to successfully manage the financial issues of a business through the application of financial accounting concepts.

**Prerequisites:** ACCT 2010 and a clear understanding of basic business math concepts.

**COURSE OBJECTIVES: (See Student Learning Outcomes)**

- (1) Managerial Accounting
- (2) Managerial accounting and cost concepts
- (3) Job-order costing
- (4) Process costing
- (5) Cost-volume-profit relationships
- (6) Variable costing and segment reporting: tools for management
- (7) Activity-based-costing: a tool to aid in decision making
- (8) Master budgeting
- (9) Flexible budgets and performance analysis
- (10) Standard costs and variances
- (11) Performance measurement in decentralized organizations
- (12) Differential analysis: the key to decision making
- (13) Capital budgeting decisions
- (14) Statement of cash flows
- (15) Financial statement analysis

### **TEXT READING:**

Reading the text is crucial for understanding the concepts presented in this course. You are required to read the chapters that will be discussed in class **prior** to the class discussions. These class discussions assume that you are well prepared to discuss the topic(s) of the day. You will be randomly called on in class to provide valuable input to the class discussion. **Chapter quizzes will be given to assure that the reading assignments are being completed!**

### **LECTURES/DISCUSSIONS:**

Lectures and discussions will be offered for each chapter assigned in the “Schedule & Assignments” section of the syllabus. The lectures and discussions serve to review the subject matter briefly and to bring real-time application and experience into the class. The goal is to extend the class beyond the reading and into the current profession. **Lectures will evolve into discussions and your participation is required!**

**As a courtesy to the professor and other students, please raise your hand to participate in class discussions.**

### **CHAPTER QUIZZES:**

Throughout the semester, you are required to complete, in-class, closed-book, chapter quizzes. These quizzes are scheduled in the “Schedule & Assignments” section of the syllabus. These multiple choice questions are taken from the author’s test bank. As such, students should study each chapter carefully to prepare for each quiz. **All quizzes must be taken during these scheduled class periods. Early or late chapter quizzes are NOT allowed!** The 2 lowest scores will be dropped.

### **HOMEWORK ASSIGNMENT(S):**

Homework assignments are an important element of understanding Financial Accounting concepts. As such, this class will require a significant number of homework assignments to be completed. **ALL homework assignments will** be handed in during class on the date assigned as listed on the “Schedule & Assignments” section of the syllabus. Homework assignments are self-graded during the class review to assist in the learning process. The self-grading will be carefully reviewed to determine if all errors or omissions were noted. **Credit is only available if the homework assignment is turned in before or during class on the due date. Late homework assignments will receive half credit!** All homework assignments must be computer generated and **hand-written assignments will NOT be accepted.** Layout, organization and neatness are strongly considered during the grading process.

Students are encouraged to work in groups while completing homework assignments. This does not mean that copying homework, from any source, including other students, is allowed. **DO NOT** allow another student to copy your work. **Copying homework or allowing another student to copy your homework is considered cheating and may result in receiving no credit for your homework assignment(s)!**

### **EXAMS:**

Four exams are scheduled during this semester. All exams will be taken in the testing center during the scheduled time as listed in the “Schedule & Assignments” section of the syllabus.. Any form of cheating may result in a Failing grade for the course. **No early or late Exams will be allowed!**

### **PARTICIPATION/PROFESSIONALISM/CLASS ATTENDANCE:**

This is your education. Take ownership of your investment by contributing in a positive manner in class discussions and lectures. Participation shows the professor your concern for the subject matter and will directly affect your overall grade in this class. **Disruptive or disrespectful behavior will cause students to lose all participation points.** If a student does not show respect, maturity and professionalism in the classroom environment, he or she will most likely struggle in a post-academic environment.

**Your attendance is required in this class.** Role will be taken every day, and students will lose ½% of their grade for each day he or she is tardy or absent. Additionally, students who are inattentive will suffer in this area. If any electronic device, including cell phones, disrupts the class, that person responsible will be penalized ½% of their grade for each disruption.

If you anticipate being absent from class because of a college sponsored activity, follow the Dixie College policy instructions carefully to avoid the grade reduction penalty.

**GRADING:**

Grading is not on a curve. Your grade will be based on the scale listed below. **Note: Percentages are approximate.**

Exams	50%	A	93.0 - 100%	C	73.0 - 76.9%
Chapter Quiz Questions	20%	A-	90.0 - 92.9%	C-	70.0 - 72.9%
Homework Assignments	20%	B+	87.0 - 89.9%	D+	67.0 - 69.9%
Participation/Professionalism, etc.	10%	B	83.0 - 86.9%	D	63.0 - 66.9%
Total	100%	B-	80.0 - 82.9%	D-	60.0 - 62.9%
		C+	77.0 - 79.9%	F	below 60.0%

**Dmail:** Important class and university information will be sent to your Dmail account. This information includes your DSU bill, financial aid/scholarship notices, and notification of dropped classes, reminders of important dates and events, and other information critical to your success in this class and at DSU. All DSU students are automatically assigned a Dmail account. If you don't know your user name and password, go to [www.dixie.edu](http://www.dixie.edu) and select "Dmail," for complete instructions. You will be held responsible for information sent to your Dmail email, so please check it often.

**University approved absences:** Dixie State University Policy explains in detail what needs to happen if you anticipate being absent from class because of a university-sponsored activity (athletic events, club activities, field trips for other classes, etc). Please read this information and follow the instructions carefully! The policy can be found at: <http://www.dixie.edu/humanres/policy/sec5/523.html>

**Disability Accommodations:** Students with medical, psychological, learning or other disabilities desiring reasonable academic adjustment, accommodations, or auxiliary aids to be successful in this class should contact the **Disability Resource Center** Coordinator (Baako Wahabu) for eligibility determination. Proper documentation of impairment is required in order to receive services or accommodations. DRC is located in the North Plaza Building. Visit or call 652-7516 to schedule appointment to discuss the process. DRC Coordinator determines eligibility for and authorizes the provision of services.

**Classroom expectations:** It is the responsibility of an instructor to manage the classroom environment to ensure a good learning climate for all students. This means not talking when the professor is talking, following instructions, and speaking and acting respectfully to the professor and fellow students. For more details, please see the disruptive behavior policy at: <http://www.dixie.edu/humanres/policy/sec3/334.html>

**Academic integrity:** In order to ensure that the highest standards of academic conduct are promoted and supported at the University, students must adhere to generally accepted standards of academic honesty, including but not limited to, refraining from cheating, plagiarizing, falsification, misrepresentation, and/or inappropriately colluding or collaborating. The University shall consistently hold students accountable for instances of academic dishonesty and apply appropriate consequences. For more information, see the Student Academic Misconduct section of DSU policy at <http://dixie.edu/humanres/polstu.html>

**Campus resources:** Several campus resources are available to help you succeed. Check out the links for each one to get more information.

If you need help understanding the content of your courses, go to the **Tutoring Center** located on the 4th floor of the Holland Centennial Commons in Room 431. You can visit them online at <http://www.dixie.edu/tutoring/>

If you need help writing papers, essays, etc go to the **Writing Center** on the fourth floor of the Holland Centennial Commons in room 421. You can also visit them online at <http://dixiewritingcenter.com/>

If you need to use a **computer** to do schoolwork on campus, go to the Smith Computer Center or the Holland Centennial Commons on the second, mezzanine, or third floors.

If you are assigned to take a test in the **Testing Center**, go to the North Plaza. You can get information on their website at <http://www.dixie.edu/testing/>

The **Library** has all kinds of information and resources. Visit the Dixie State University Library on the 2<sup>nd</sup>, and 3<sup>rd</sup> floors of the Holland Centennial Commons, or go to the library website at <http://library.dixie.edu/>

## ACCOUNTING 2020 – MANAGERIAL ACCOUNTING SCHEDULE OF ASSIGNMENTS AND READINGS

DAY	DATE	CLASS
MON	AUG 25	Introduction
WED	AUG 27	Ch 2, Exercise 2-1, 2-2, 2-3
FRI	AUG 29	Ch 2, E 2-4, 2-5, 2-11
MON	SEP 1	No School- Labor Day
WED	SEP 3	Ch 2 Homework Due, Chapter 2 Quiz
FRI	SEP 5	Chapter 3, E 3-1, 3-3, 3-4
MON	SEP 8	Chapter 3, E 3-5, 3-8, 3-10
WED	SEP 10	CH 3 HW Due, Ch 3 Quiz
FRI	SEP 12	Chapter 4, E 4-1, 4-2, 4-3
MON	SEP 15	Chapter 4, E 4-4, 4-5
WED	SEP 17	Ch 4 HW Due, Ch 4 Quiz
FRI	SEP 19	<b>Exam #1 Review, Ch 2,3,4. Exam in TC until 9/25</b>
MON	SEP 22	Chapter 5, E 5-1, 5-2, 5-3
WED	SEP 24	Chapter 5, E 5-4, 5-12
FRI	SEP 26	Ch 5 HW Due, Ch 5 Quiz
MON	SEP 29	Chapter 6, E 6-1, 6-3, 6-4, 6-5
WED	OCT 1	Chapter 6, E 6-6, 6-7, 6-8, 6-9
FRI	OCT 3	Ch 6 HW Due, Ch 6 Quiz
MON	OCT 6	Chapter 8, E 8-1, 8-2, 8-3, 8-4, 8-5
WED	OCT 8	Chapter 8, E 8-6, 8-7, 8-8, 8-9
FRI	OCT 10	CH 8 HW Due, Ch 8 Quiz
MON	OCT 13	Chapter 9, E 9-1, 9-2, 9-3
WED	OCT 15	Chapter 9, E 9-4, 9-5
FRI	OCT 17	No School - Fall Break
MON	OCT 20	Ch 9 HW Due, Ch 9 Quiz
WED	OCT 22	<b>Exam #2 Review, Ch 5, 6, 8, 9. In TC until 10/20</b>
FRI	OCT 24	Chapter 10, E 10-1, 10-2, 10-3
MON	OCT 27	Chapter 10, E 10-4, 10-5, 10-6
WED	OCT 29	Ch 10 HW Due, Ch 10 Quiz
FRI	OCT 31	Chapter 11, E 11-1, 11-2, 11-3
MON	NOV 3	Chapter 11, E11-5, 11-10
WED	NOV 5	Ch 11 HW Due, Ch 11 Quiz
FRI	NOV 7	Ch 12, E 12-1, 12-2, 12-3
MON	NOV 10	Ch 12, E 12-4, 12-5
WED	NOV 12	Ch 12 HW Due, Ch 12 Quiz
FRI	NOV 14	<b>Exam #3 Review, Ch 10, 11, 12. In TC until 11/20</b>
MON	NOV 17	Chapter 13, E 13-1, 13-2, 13-3
WED	NOV 19	Chapter 13, E 13-4, 13-5, 13-6
FRI	NOV 21	Ch 13 HW Due, Ch 13 Quiz
MON	NOV 24	Chapter 14, E 14-1, 14-2
WED	NOV 26	No School- Thanksgiving
FRI	NOV 28	No School- Thanksgiving
MON	DEC 1	Chapter 14, E 14-3, 14-4
WED	DEC 3	Ch 14 HW Due, Ch 14 Quiz
FRI	DEC 5	Chapter 15, E 15,1, 15-2
MON	DEC 8	Chapter 15, E 15-3, 15-4
Wed	DEC 10	Ch 15 HW Due, Ch 15 Quiz.
FRI	DEC 12	<b>Exam #4 Review, Ch 13,14,15</b>
FRI	DEC 12	<b>Exam #4- TBA</b>

Problems assigned are due the following class period.

**This schedule is subject to change.**