



Course #: ACCT 2020-02	Assoc. Prof.: Nate Staheli, PhD, CPA
Course Title: Managerial Accounting	Office: Room 132, Udvar-Hazy Business Bldg.
Credit Hours: 3 semester hours	Phone: 435-879-4336 / 435-632-8138 (cell)
Meeting time: MWF, 10:00 am to 11:00 am	Email: <a href="mailto:nstaheli@dixie.edu">nstaheli@dixie.edu</a>
Location: Hazy 229	Office Hours: M-F 9:00-10:00 or by appointment
Term: Fall 2013	

**REQUIRED TEXT:**

Managerial Accounting – 14<sup>th</sup> Edition – Garrison, Noreen, & Brewer

**COURSE DESCRIPTION:**

Managerial Accounting is the second class in 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 Management, Economics, Finance and Marketing. This is an introductory course to managerial accounting principles.

**Prerequisites:** ACCT 2010 & CIS 1200

**COURSE OBJECTIVES:** *Students successfully completing this course will be able to:*

1. Understand the difference between financial and managerial accounting. (LO 1)
2. Calculate costs in a job order and a process cost accounting system and understand how the costs flow through the system. (LO 1, 2, 3)
3. Demonstrate an understanding of the types of costs and how they behave in order to calculate cost-volume-profit relationships. (LO 1, 2, 3)
4. Demonstrate an understanding of the types of budgets and be able to prepare operating budgets, financial budgets and capital budgets. (LO 1, 2, 3, 4)
5. Demonstrate an understanding of management’s decision-making process as it relates to product pricing, production, and equipment replacement. (LO 1, 2, 3)
6. Analyze and use financial statement analysis. (LO 1,2,3 4)

**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. **Pop quizzes may be given from time to time 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!**



**HOMEWORK ASSIGNMENTS :**

Homework assignments are an important element of understanding complex 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. Group work is strongly encouraged on homework and will be mandatory on several assignments. 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. Additional points **WILL** be deducted for missed errors and/or omissions. Credit is only available if the homework assignment is turned in before or during class on the due date. **Late homework assignments will receive NO credit!**

**EXAMS:**

Exams are scheduled during this semester. Portions of each exam will be taken in the classroom on the scheduled date. Students will not be allowed to leave anytime during the exam period. A take-home portion will also be part of the exam process. The in-class portion will be closed book, closed notes and individual effort. The take-home portion will be open book, open notes BUT individual effort. 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 in this class by contributing in a positive manner in class discussions and lectures. Participation shows the instructor 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. In addition, students who are tardy, inattentive, experience excessive absences, or allow their cell phones to disrupt the class will suffer in this area.

**ACADEMIC INTEGRITY:**

The Accounting profession is well known for a reputation of honesty, integrity, and high ethical standards. As a result, scholastic dishonesty will not be tolerated and will be prosecuted to the fullest extent. Students are expected to have read and understand the current issue of the student handbook (published by Student Services) regarding student responsibilities and rights, and the intellectual property policy, for information and procedures about what constitutes acceptable on-campus behavior (See DSC Policy Links listed below).

**GRADING:**

Grading is not on a curve. Your grade will be based on the scale listed below. **There are NO grade improvement projects available in this class!**

Exams	50%	A	95.0 - 100%	C	73.0 - 76.9%
Homework Assignments	25%	A-	91.0 - 94.9%	C-	70.0 - 72.9%
Quizzes	15%	B+	87.0 - 90.9%	D+	67.0 - 69.9%
Participation/Professional./Attend.	<u>10%</u>	B	83.0 - 86.9%	D	63.0 - 66.9%
Total	<u>100%</u>	B-	80.0 - 82.9%	D-	60.0 - 62.9%
		C+	77.0 - 79.9%	F	below 60.0%

**Note: Percentage structure is approximate and may change slightly at the discretion of the instructor!**

**DISABILITY STATEMENT:**

Students with medical, psychological, learning or other disabilities desiring reasonable academic adjustment, accommodations, or auxiliary aids to be successful in this class will need to 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 at the ground floor of the Financial Aid Office. Visit or call 652-7516 to schedule appointment to discuss the process. DRC Coordinator determines eligibility for and authorizes the provision of services.



**Dmail NOTICE:**

You are required to frequently check your dmail account. Important class and college information will be sent to your dmail account, including DSC bills, financial aid/scholarship notices, notices of cancelled classes, reminders of important dates and deadlines, and other information critical to your success at DSC and in your courses. If you do not know how to access your dmail account, go to [www.dixie.edu](http://www.dixie.edu) and click on “Log in to student services”.

**DSC POLICY LINKS:**

Reference to “Policy for Absences Related to College Functions”:

<http://www.dixie.edu/humanres/policy/sec5/523.html>

Disruptive behavior policy / classroom expectations:

<http://www.dixie.edu/humanres/policy/sec3/334.html>

Academic dishonesty / Academic integrity policy:

<http://www.dixie.edu/humanres/policy/sec3/334.html>

**RESOURCES:**

**Available Resources:** Library, Computer Lab, Writing Center, Testing Center, and Tutoring Center statements and links (as appropriate)

Library – <http://library.dixie.edu>

Testing Center – <http://dixie.edu/testing>

Tutoring Center – <http://dixie.edu/tutoring>

Disability Resource Center - <http://www.dixie.edu/drcenter/>

Dixie Help Desk - <http://www.dixie.edu/helpdesk/index.php>

**SEE NEXT PAGE FOR SCHEDULE & ASSIGNMENTS**



<b>MANAGERIAL ACCOUNTING</b>				
<b>Schedule &amp; Assignments *</b>				
<b>FALL 2013</b>				
<b>Hazy 229 / 10:00 - 11:00 M,W, F</b>				
<b>Date</b>	<b>Discussion Topic in Class</b>	<b>Reading Schedule</b>	<b>Quizzes</b>	
<i>August</i>				
Mon	8/19/2013	Introduction		
Wed	8/21/2013	Chapter 2 - Managerial Accounting & Cost Concepts	Chapter 2	Quiz Due
Fri	8/23/2013	Chapter 2 - Managerial Accounting & Cost Concepts		
Mon	8/26/2013	Chapter 3 - Job Order Costing	Chapter 3	Quiz Due
Wed	8/28/2013	Chapter 3 - Job Order Costing		
Fri	8/30/2013	Chapter 3 - Job Order Costing		
<b>Mon.</b>	<b>9/2/2013</b>	<b>LABOR DAY</b>		
Wed	9/4/2013	Chapter 4 - Process Costing	Chapter 4	Quiz Due
Fri	9/6/2013	Chapter 4 - Process Costing		
Mon	9/9/2013	Chapter 4 - Process Costing		
Wed	9/11/2013	Exam Review 2,3 & 4		
Fri	9/13/2013	Exam 2,3 & 4		
Mon	9/16/2013	Chapter 5 - CVP Relationships	Chapter 5	Quiz Due
Wed	9/18/2013	Chapter 5 - CVP Relationships		
Fri	9/20/2013	Chapter 5 - CVP Relationships		
Mon	9/23/2013	Chapter 6 - Variable Costing	Chapter 6	Quiz Due
Wed	9/25/2013	Chapter 6 - Variable Costing		
Fri	9/27/2013	Chapter 6 - Variable Costing		
Mon	9/30/2013	Chapter 8 - Profit Planning	Chapter 8	Quiz Due
Wed	10/2/2013	Chapter 8 - Profit Planning		
Fri	10/4/2013	Chapter 8 - Profit Planning		
Mon	10/7/2013	Chapter 9 - Flexible Budgets	Chapter 9	Quiz Due
Wed	10/9/2013	Chapter 9 - Flexible Budgets		
Fri	10/11/2013	Chapter 9 - Flexible Budgets		
Mon	10/14/2013	Chapter 9 - Flexible Budgets		
Wed	10/16/2013	Exam Review 5,6,8 & 9		
Fri	10/18/2013	Exam 5,6,8 & 9		
Mon	10/21/2013	Chapter 10 - Standard Cost & Variance	Chapter 10	Quiz Due
Wed	10/23/2013	Chapter 10 - Standard Cost & Variance		
Fri	10/25/2013	Chapter 10 - Standard Cost & Variance		
Mon	10/28/2013	Chapter 11 - Performance Measurement	Chapter 11	Quiz Due
Wed	10/30/2013	Chapter 11 - Performance Measurement		
Fri	11/1/2013	Chapter 11 - Performance Measurement		
Mon	11/4/2013	Chapter 12 - Differential Analysis	Chapter 12	Quiz Due
Wed	11/6/2013	Chapter 12 - Differential Analysis		
Fri	11/8/2013	Chapter 12 - Differential Analysis		
Mon	11/11/2013	Chapter 13 - Capital Budgeting	Chapter 13	Quiz Due
Wed	11/13/2013	Chapter 13 - Capital Budgeting		
Fri	11/15/2013	Exam Review 10,11,12 & 13		
Mon	11/18/2013	Chapter 14 - Statement of Cashflows	Chapter 14	Quiz Due
Wed	11/20/2013	Chapter 14 - Statement of Cashflows		
Fri	11/22/2013	Chapter 14 - Statement of Cashflows		
Mon	11/25/2013	Chapter 15 - Financial Statement Analysis	Chapter 15	Quiz Due
Wed	11/27/2013	Chapter 15 - Financial Statement Analysis		
<b>Fri</b>	<b>11/29/2013</b>	<b>THANKSGIVING BREAK</b>		
Mon	12/2/2013	Chapter 15 - Financial Statement Analysis		
Wed	12/4/2013	Final Exam Review		
Wed	12/11/2013	<b>Final Exam - 9:30 - 11:30 AM (10:00 AM Class)</b>		

## MISSION

*The mission of the Udvar-Hazy School of Business is to prepare students for successful employment, advanced learning and service to community. We are committed to providing an environment that embraces experiential learning, stimulates academic excellence and incorporates ethical considerations.*

## GOALS

1. Provide students with accounting and core business knowledge and skills that enable attainment of advanced accounting degrees and success in a rapidly changing, competitive professional environment. (Core Theme One – A Culture of Learning)
2. Develop students’ awareness of and analytical and decision-making skills regarding business ethical issues. (Core Theme Two – A Culture of Values)
3. Establish partnerships with the community and alumni to provide an education that responds to local and industry needs and affords valuable, applied learning opportunities and community engagement. (Core Theme Three – A Culture of Community)
4. Employ highly qualified faculty members who foster open, innovative, analytical, and student-focused learning environments. Support academically and professionally active faculty who model continuous improvement in their practice and service. (Core Theme One – A Culture of Learning)

## ACCOUNTING DEPARTMENT – STUDENT LEARNING OUTCOMES

Accounting professionals are looked upon as trusted business advisors and must develop and maintain high standards of professionalism, ethics, and technical competency. Irrespective of the interest area in which the individual works, be it accounting and bookkeeping, auditing, tax, or consultation, accountants are expected to be able to: **identify** relevant issues; **gather** information related to those issues; **compile and synthesize** that information into a format useful for its intended users; and **communicate or report** the results in an effective and reliable manner. Therefore, it is important that we as educators instill those competencies into our students. Upon completion of an accounting degree at Dixie State University, students will demonstrate the ability to:

1. **Identify:** identify accounting, tax, auditing and ethical issues in structured and unstructured fact-based situations.
2. **Gather:** perform research using the professional body of knowledge in the accounting discipline.
3. **Compile/Synthesize:** use a range of techniques to perform analysis, synthesize information and draw conclusions.
4. **Communicate/Report:** communicate effectively in quantitative and qualitative terms through writing and speaking.