

Course #: ACCT 2020	Asst. Prof.: Nate Staheli, CPA, MAcc
Course Title: Managerial Accounting	Office: Room 128, Udvar-Hazy Business Bldg.
Credit Hours: 3 semester hours	Phone: 435-879-4336 / 435-632-8138 (cell)
Meeting time: MWF, 11:00 am to 11:50 am	Email: nstaheli@dixie.edu
Location: Hazy 219	Office Hours: M-F 9:00-10:00 TR 12:00-1:00
Term: Spring 2011	and by appointment

REQUIRED TEXT:

Managerial Accounting – 14th 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:*

- Chapter 2 – Managerial Accounting and Cost Concepts
- Chapter 3 – Job-Order Costing
- Chapter 4 – Process Costing
- Chapter 5 – Cost-Volume-Profit Relationships
- Chapter 6 – Variable Costing and Segment Reporting: Tools for Management
- Chapter 8 – Profit Planning
- Chapter 9 – Flexible Budgets and Performance Analysis
- Chapter 10 – Standard Costs and Variances
- Chapter 11 – Performance Measurement in Decentralized Organizations
- Chapter 13 – Capital Budgeting Decisions
- Chapter 14 - Statement of Cash Flows
- Chapter 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. **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:

Four 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%
Research Paper/Presentation	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 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>

Computer Labs – located in the basement of the library. The Smith Computer Center, and the Hazy Building room 200.

Writing Center – http://new.dixie.edu/english/dsc_writing_center.php

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

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

SEE NEXT PAGE FOR SCHEDULE & ASSIGNMENTS

MANAGERIAL ACCOUNTING
Schedule & Assignments
Spring 2012

Hazy 219/ MWF 11:00 - 11:50 AM

Date	Discussion Topic in Class	Reading Schedule
Mon. 9-Jan	Introduction	
Wed 11-Jan	Statement of Cash Flows	Chapter 14
Fri 13-Jan	Statement of Cash Flows	
Mon. 16-Jan	Holiday	
Wed 18-Jan	Statement of Cash Flows	
Fri 20-Jan	Financial Statement Analysis	Chapter 15
Mon. 23-Jan	Financial Statement Analysis	
Wed 25-Jan	Financial Statement Analysis	
Fri 27-Jan	Exam #1	
Mon. 30-Jan	Managerial Accounting & Cost Concepts	Chapter 2
Wed 1-Feb	Managerial Accounting & Cost Concepts	
Fri 3-Feb	Job-Order Costing	Chapter 3
Mon. 6-Feb	Job-Order Costing	
Wed 8-Feb	Job-Order Costing	
Fri 10-Feb	Process Costing	Chapter 4
Mon. 13-Feb	Process Costing	
Wed 15-Feb	Process Costing	
Fri 17-Feb	Exam #2	
Mon. 20-Feb	Holiday	
Wed 22-Feb	Cost-Volume-Profit	Chapter 5
Fri 24-Feb	Cost-Volume-Profit	
Mon. 27-Feb	Cost-Volume-Profit	
Wed 29-Feb	Variable Costing and Segment Reporting	Chapter 6
Fri 2-Mar	Variable Costing and Segment Reporting	
Mon. 5-Mar	Variable Costing and Segment Reporting	
Wed 7-Mar	Profit Planning	
Fri 9-Mar	Profit Planning	
Mon. 12-Mar	SPRING BREAK	
Wed 14-Mar	SPRING BREAK	
Fri 16-Mar	SPRING BREAK	
Mon. 19-Mar	Profit Planning	Chapter 8
Wed 21-Mar	Exam #3	
Fri 23-Mar	Flexible Budgets	Chapter 9
Mon. 26-Mar	Flexible Budgets	
Wed 28-Mar	Flexible Budgets	
Fri 30-Mar	Standard Costs & Variance	Chapter 10
Mon. 2-Apr	Standard Costs & Variance	
Wed 4-Apr	Standard Costs & Variance	
Fri 6-Apr	Performance Measurement	Chapter 11
Mon. 9-Apr	Performance Measurement	
Wed 11-Apr	Performance Measurement	
Fri 13-Apr	Differential Analysis	Chapter 12
Mon. 16-Apr	Differential Analysis	
Wed 18-Apr	Differential Analysis	
Fri 20-Apr	Capital Budgeting	Chapter 13
Mon. 23-Apr	Capital Budgeting	
Wed 25-Apr	Capital Budgeting	