

2012

ACCT 201-06 Introductory Managerial Accounting

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**XAVIER UNIVERSITY - WILLIAMS COLLEGE OF BUSINESS
DEPARTMENT OF ACCOUNTANCY**

Instructional Syllabus
Introductory Managerial Accounting - ACCT 201- Section 06
Spring Semester – 2012

Professor: Kevin Devine
Office Location: 213 Smith Hall
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Class Times and 201-06 Tuesday 6:00 - 8:05 p.m. Alter 214

Office Hours: Monday 9:30 – 10:45 a.m. and 3:00 – 3:30 p.m.
Tuesday 3:15 – 5:45 p.m.
Wednesday 9:30 - 10:45 a.m. and 3:00 – 3:30 p.m.
Other times by appointment.

PREREQUISITE: Successful completion of ACCT 200

REQUIRED TEXT: **MANAGERIAL ACCOUNTING, SIXTH EDITION**, Al L.
Hartgraves and Wayne J. Morse, Cambridge Business Publishers

WILLIAMS COLLEGE OF BUSINESS MISSION AND THE COURSE OBJECTIVE:

The Mission of the Williams College of Business is:

“We educate students of business, enabling them to improve organizations and society, consistent with the Jesuit tradition”

Course Objective:

This course examines issues relevant to the integration of accounting information into the management decision and control processes. The course is designed to aid the student in developing an appreciation for the advantages and limitations of accounting information in these settings. In order to achieve this objective managerial accounting must concern itself with behavioral and ethical, as well as computational issues.

GRADES: Grades are based on a percentage basis as follows:

90-100% - A
80-89 % - B
70-79 % - C
60-69% - D
Below 60% - F

Weighting of Grades:

Exam 1	80 points
Exam 2	80 points
Final Exam	110 points
Quizzes	60 points
Excel Project	30 points
Participation	<u>20 points</u>
TOTAL	380 points

Note on Grading: The instructor reserves the right to assign plus and minus grades. Such grades will only be assigned in rare instances and will not be used in a manner detrimental to any student that has regularly attended class and conducted themselves in a professional manner. **Students demonstrate their professionalism by showing up for class on time, prepared with text out and turned to assigned material, not chatting with friends during class time, not sleeping, not walking out of class or putting away course materials before class has been dismissed and having cell phones and other electronic devices turned off and put away during class time.** Participation grades will be based on the student's preparation for, and participation in class discussions and review of assignments. Students should not assume that attendance alone will result in receiving participation points.

CLASS ATTENDANCE AND PREPARATION:

Attendance is expected. If you anticipate missing more than two class periods during the semester, it is recommended that you consider taking this course at another time. In the rare event that a student finds it unavoidable and must miss a class, s/he should make arrangements to obtain lecture notes and assignment solutions from another member of the class. The student is expected to have read the assigned material and attempted solutions to assigned problems and/or cases prior to the material being covered in class. Attendance at class does not ensure being awarded participation points. Cell phones and all other electronic devices must be put away and turned off in the classroom.

EXAMS:

The exams will cover the assigned chapters and problems. In addition the exams will also cover assigned extra reading material and class discussion.

MAKE-UP EXAM POLICY:

Every student is expected to take the exams at the scheduled time. **Consideration for a makeup exam will be given only to students who notify the instructor in advance, and provide documentary evidence of a truly dire emergency.** Students aware of a forthcoming conflict may schedule to take the exam at a time agreed upon with the instructor. Students that fail to notify the instructor of their inability to take the exam at the assigned time in advance will generally not be allowed to take the exam and will be required to drop the course or accept a grade of zero for the exam.

QUIZZES:

Unannounced quizzes will be given on chapter material. There is **NO MAKE-UP** for a quiz missed for ANY reason. Quizzes are intended as a "self-test" of your comprehension of the chapter material and as preparation for examinations. Your top five quiz scores will be included in the calculation of the course grade with lowest quiz scores dropped for quizzes in excess of five. The exact number of total quizzes will be determined during the semester based on time available. **Any quizzes that are given as take-home assignments are to be worked on individually. Plagiarism on a quiz assignment constitutes academic dishonesty and may result in the student being assigned a course grade of "F". I do not distinguish between the one making their work available for copying and the one copying the work.**

EXCEL PROJECT

Each student will be required to complete an Excel spreadsheet assignment. The project will require elementary knowledge of Excel spreadsheets. Students will be given some basic instruction and are expected to complete the project on their own. Any copying of the project from other students will result in an "F" in the course.

UNIVERSITY POLICY ON ACADEMIC HONESTY:

All of the above grade determinants are to be considered as individual assignments, unless specifically identified by the professor as a group project. **Integrity is essential. Any evidence of academic dishonesty on quizzes, exams, or special assignments may result in an "F" in the course, not just on the item involved.** Please do not share with others assignments or assist others on assignments that are submitted for grading, as I do not make a distinction between copier and copyee!!

The university policy on academic honesty, as discussed in the Xavier on-line Catalog (http://catalog.xavier.acalog.com/content.php?catoid=6&navoid=216#Academic_Honesty) will be followed in this course.

BLACKBOARD

Chapter outlines, sample problems and most other class handouts will be available on "Blackboard". Students are expected to print their own copies of sample problems and chapter outlines from Blackboard prior to the class period in which the topic will be discussed.

LEARNING DISABILITIES

If you know you have a learning disability and have documentation, please speak with the professor to disclose this information during the first week of class. If you think you may have a disability, but are not sure, you should contact a member in the Learning Assistance Center on campus during the first week of classes, in order to be tested. After obtaining documentation of a learning disability, disclose this information to your professor.

CALCULATOR POLICY:

Students will be provided with a basic four function calculator for taking exams.

IMPORTANT DATES:

- 2/14 Exam One
- 3/20 Exam Two
- 4/10 Last day for undergraduate students to withdraw from full-term classes
- 4/17 Excel Project Due
- 5/1 Final Exam (6:00 - 8:00 p.m.)

MISCELLANEOUS ITEMS:

All dates and assignments in this syllabus are subject to change at the sole discretion of the instructor. Verbal notification during any regularly scheduled class period will be considered sufficient notification to effect such change under this syllabus.

If you decide to drop this course, it will be your responsibility to complete the withdrawal form. I do not drop students. If you "disappear" from the course without formally withdrawing, you will receive a "VF".

The textbook should be brought to all class meetings.

Each student should become familiar with the appropriate 2011 dates and academic regulations as published by the university in its Catalogs, Programs, and Spring Semester Schedule of Classes.

COURSE SCHEDULE

<u>Date</u>	<u>Chapter</u>	<u>Lecture Topic</u>	<u>Problems</u>
1/10	1 5 2	Managerial Accounting: Tools for Decision Making Product Costing: Job and Process Operations (pgs. 132-137) Cost Behavior, Activity Analysis and Cost Estimation	M1-14, 19 M5-14, E5-21 Sample Problem
1/17	2	Cost Behavior, Activity Analysis and Cost Estimation	M2-12 E2-15, 16, 19, P2-25
1/24	3	Cost-Volume-Profit Analysis and Planning	M3-11, 16, E3-19, 20, 21, 22, 23, 26, P3-28, 30, 33
1/31	4	Relevant Costs and Benefits for Decision Making	M4-13, 17, 18 E4-21, 25, P4-29, 33
2/7	5	Product Costing: Job and Process Operations	Sample Problem
2/14		EXAM ONE (Chapters 1, 2, 3, and 4 and select pages of chapter 5)	
	5	Product Costing: Job and Process Operations	M5-14, 15, 17 E5-21, 22, 25
2/21	5	Product Costing: Job and Process Operations (continued)	P5-36, 42
2/28	6	Activity Based Costing, Customer Profitability, and Activity Based Management	M6-16, 18 E6-20, 21 P6-30, 32
3/6		*** NO CLASS – SPRING BREAK ***	
3/13	8	Pricing and Other Product Management Decisions	M8-14, 15, 16, 17 E8-21, 22, 26 P8-30
3/20		EXAM TWO (Chapters 5, 6, 8)	
3/27	9	Operational Budgeting and Profit Planning (continued)	M9-19, 21, 22 E9-28, 29, 32, 33 P9-37, 40
4/3	9 10	Operational Budgeting and Profit Planning (continued) Standard Costs and Performance Reports (continued)	M10-16, 18, 19, 21, 22, 23(a) E10-27 & p10-33, 35
4/10	10	Standard Costs and Performance Reports (continued)	
4/17	11	Segment Reporting, Transfer Pricing and Balanced Scorecard	M11-16, 18, 20, 21 E11-25, 29, 31 P11-35, 36, 38
4/24	11	Segment Reporting, Transfer Pricing and Balanced Scorecard	
5/1		*** FINAL EXAM – 6:00 – 8:00 p.m. *** (Chapters 9, 10, 11 and comprehensive portion over Chapters 3, 4 and 5)	