

2017

ACCT 201-01-02 Introductory Managerial Accounting

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“We educate students of business, enabling them to improve organizations and society, consistent with the Jesuit tradition.” **Williams College of Business Mission Statement**

Introductory Managerial Accounting: ACCT 201

Course Syllabus

Section 01: 9:00 – 9:50 M/W/F..... Smith 347

Section 02: 10:00 – 10:50 M/W/F..... Smith 347

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Office Hours: 11:00 am – 1:00 pm M/W/F

& by appointment

WCB Mission Statement: The College educates students of business, enabling them to improve organizations and society, consistent with the Jesuit tradition.

Purpose: Per the University Catalog – This course is “Identifying, measuring, analyzing, and interpreting accounting data that is used to support managerial decision-making.”

Required Course Material: Connect Access Code for Garrison, Noreen & Brewer, *Managerial Accounting*, McGraw Hill Publishing 16e

Other Material – Connect Account for online homework. URL for the course is at:

<http://connect.mheducation.com/class/a-randolph-acct-201-a-randolph>

*** You must have access to Connect—you will have weekly homework and/or quiz assignments on Connect. Additionally, you will have access to review problems through connect. This is also your access to your text book. If you feel the need to have a physical text book, please buy a used version of the older edition (15th edition).**

Format: The course will be designed as a mixture of lecture, problems, and questions. We will work on problems in various ways--as a class, in small groups, and individually. The amount of time spent lecturing and working on problems will depend on how the class best learns the assigned material.

Values: The following is a list of values that I suggest in and out of the classroom. These are meant as guidelines, not as an exhaustive list of suggested behavior:

- *Academic Honesty* – One definition of cheating includes, but is not limited to, the wrongfully giving, taking, or presenting any information or material by a student with the intent of aiding himself/herself or another on any academic work which is considered in any way in the determination of the final grade. I absolutely will not tolerate cheating. I will protect the integrity of both this class and Xavier University above anything else.

- *Respect* – I will treat each student with respect, and expect all students to treat myself and their peers with respect.
- *Contribute* – Some courses are more suited to discussion, and others to lecture. I will try to mix it up so that ACCT 201 does not become a lecture only course. To this end, I need your help. I expect students to contribute their thoughts and opinions. It is my experience, that you actually learn more when you contribute.
- *Open Communication with me* – If my teaching style, the course material, or some other facet of the course is causing you difficulty, please let me know. I cannot fix what I do not know is broken. While I may not be able to address every issue (no class on Fridays!), I may be able to adapt or explain something in a different way that helps you; particularly during office hours. I will do my best to be available to you outside as well as inside office hours.
- *Do the Work* – Presumably you are taking this class because you want to succeed in your future career. And someone (Parents? You?) is paying for your take this class! So, make sure that investment pays off by doing so. As for homework, it is an integral part of the course. A recipe for Acct 201 success = Reading + doing problems + coming to class prepared and contributing.
- *Attend* – Be here in both body and mind. It is tough to pass this course when you miss classes. While attendance is not strictly part of the grading system, it tends to show up in indirect ways, such as lower exam grades.

Grading	Points
Projects/Quizzes	80
Homework (9 @ 15 each)	135
LearnSmart	50
Tests and Final Exam (5 @ 100 each)	500
Total	765

- A:** 93% to 100%
- A - :** 90% to 92%
- B +:** 87% to 89%
- B:** 83% to 87%
- B -:** 80% to 82%
- C+:** 77% to 79%
- C:** 73% to 77%
- C - :** 70% to 72%
- D +:** 67% to 69%
- D:** 63% to 67%
- F:** Below 63%

** accounting majors will need a grade of B- or better to enroll in ACCT 304 Accounting Information Systems and ACCT 305 Financial Reporting and Analysis I

Connect: The graded homework for each chapter will be assigned via McGraw Hill's website. Assignments will be posted the day the chapter starts. LearnSmart assignments will be handled the same way.

Connect assignments can be submitted late – and you are highly encouraged to do so if you miss the due date – but the total points available will decrease by 2% daily after the due date. All homework is due for a final grade by the interim exam date that covers that homework.

Homework is the best way to master the material in this class. I will work through any problems a student has with homework during office hours, or if common enough and time permitting, in class.

Finally, successful completion of work Connect does not guarantee or even suggest an 'A'. You have many tools at your disposal while working on homework. You do not on the evaluations. Please keep this in mind in assessing your understanding.

Interim Tests: There will be four interim examinations over the course of the semester. Any reading assignments and lectures given are fair game to be covered on an exam unless I specifically indicate that you will not be held responsible for certain material. While the exams are not cumulative, the material is related. In other words, the initial course material provides a foundation on which the remainder of the course builds on. However, if given an exam over chapters 5-8, you will not be tested over chapter 4.

Final Exam: The final is comprehensive of all material in the course.

Quizzes and projects: We will have announced quizzes and projects throughout the semester. I will modify the frequency of these items depending on how I feel comprehension is going. Quizzes will most likely take the form of problem types from the chapter. Some of these will be open book, and some will not; some will be in a group and some will not. Projects will take the form of problems done in or out of class and handed in and likewise may be done with or without a group. If you dissent from the consensus of your group, you may hand in your own version describing the unresolved issue and why it could not be resolved.

What will not happen here is an unexpected 'pop quiz'. These assignments are meant as learning tools – not evaluations. Evaluation is taken care of on the examinations.

Extra Credit: I do not offer extra credit. Please do not ask for it!!

Disclaimer: All policies discussed herein are subject to the official University Regulations. If there is a discrepancy between any of my policies and the official Xavier University policies, then the official Xavier University policies shall reign. Also, I reserve the right to modify any part of this syllabus to your advantage during the semester after giving you adequate notice of such changes.

Disability Services: It is my goal that this class be an accessible and welcoming experience for all students. If you are a student with a disability who may have trouble participating or effectively demonstrating learning in this course, contact me to arrange an appointment to share your Accommodation Letters from Disability Services and to discuss your needs. Disability related information is confidential. If you have not contacted Disability Services (located in the Learning Assistance Center) to arrange accommodations, I encourage you to do so by contacting Cassandra Jones, by phone at 513-745-3280, in person on the Fifth Floor of the Conaton Learning Commons, Room 514, or via e-mail at jonesc20@xavier.edu as soon as possible as accommodations are not retroactive.

Relevant Degree Learning Goals

Department Level

- SLO 4 - Managerial Accounting
 - Explain and interpret how accounting information is used in decision support, planning control and performance evaluation processes.

College Level

- **Critical Thinking**

Learning Goal: WCB graduates will be able to think logically, reason quantitatively, and utilize appropriate analytical techniques and technology when evaluating and making decisions.

Corresponding Objectives:

 - (1) WCB students will collect, evaluate and synthesize information to offer solutions and support decision making.
 - (2) WCB students will evaluate and articulate implications of business decisions and their impact on organizational stakeholders, both individually and in teams.

Tentative Schedule

Week	Day	Chapter	Task
1	Monday, August 21, 2017	Intro/1	
	Wednesday, August 23, 2017		
	Friday, August 25, 2017	2	
2	Sunday, August 27, 2017		Chapter 1 Homework Due
	Monday, August 28, 2017		
	Wednesday, August 30, 2017	3	Chapter 2 Homework Due
	Friday, September 1, 2017		
3	Monday, September 4, 2017		LABOR DAY – No Class
	Wednesday, September 6, 2017		Chapter 3 Homework Due
	Friday, September 8, 2017		
4	Monday, September 11, 2017		
	Wednesday, September 13, 2017		
	Friday, September 15, 2017		Review for Test 1 in Class
5	Monday, September 18, 2017	TEST 1	
	Wednesday, September 20, 2017	5	
	Friday, September 22, 2017		
6	Monday, September 25, 2017		
	Wednesday, September 27, 2017	7	Chapter 5 Homework Due
	Friday, September 29, 2017		
7	Monday, October 2, 2017		
	Wednesday, October 4, 2017		
	Friday, October 6, 2017		FALL BREAK – No Class
8	Monday, October 9, 2017		Review for Test 2 in Class
	Wednesday, October 11, 2017	TEST 2	
	Friday, October 13, 2017	8	
	Monday, October 16, 2017		Master Budgeting Project Assigned
9	Wednesday, October 18, 2017		Chapter 8 Homework Due
	Friday, October 20, 2017	9	
	Monday, October 23, 2017		
10	Wednesday, October 25, 2017		
	Friday, October 27, 2017		
	Sunday, October 29, 2017		Chapter 9 Homework Due
	Monday, October 30, 2017		Master Budgeting Project Due
11	Wednesday, November 1, 2017		Review for Test 3 in Class
	Friday, November 3, 2017	TEST 3	
	Monday, November 6, 2017	10	
12	Wednesday, November 8, 2017		
	Friday, November 10, 2017	No Class	NO CLASS
	Monday, November 13, 2017		
13	Wednesday, November 15, 2017	12	Chapter 10 Homework Due
	Friday, November 17, 2017		
	Monday, November 20, 2017		
14	Wednesday, November 22, 2017		THANKSGIVING BREAK
	Friday, November 24, 2017		No Class
	Monday, November 27, 2017		
15	Wednesday, November 29, 2017		Chapter 12 Homework Due
	Friday, December 1, 2017		
	Monday, December 4, 2017		Review for Test for 4 in Class
16	Wednesday, December 6, 2017	TEST 4	
	Friday, December 8, 2017		Final Exam Review
	FINAL EXAM	MWF 9:00 Class MWF 10:00 Class	Final exam WED 12/13/17 8:00 AM Final exam MON 12/11/17 10:00 AM