Welcome

Welcome to Managerial Accounting. I am very excited to teach this course this semester and look forward to working with you and creating a collaborative learning community. The great thing about taking this lecture class is that it allows you to digest and absorb new information in your own learning environment using your textbook and Connect Accounting while also participating in an engaging classroom where we will encourage participation from all members of the class. In order to foster our collaborative learning community, we will work together as partners in this learning experience. It will require that you participate and stay engaged throughout the semester. I will provide you with many tools and resources to help you stay on track with the class and to enhance engagement with the material. This class will help you attain valuable knowledge and skills to improve business profitability. This class will help you develop an understanding of the foundation of accounting and share concepts you can use in your own personal finances. I look forward to meeting you in class.

Instructor Bio

I live in the St. Louis metro area and have three sons, one of whom is currently in college. I attended Illinois College receiving my undergraduate degree in accounting, Northern Illinois University receiving my MBA, and Saint Louis University receiving my Ph.D. in finance and accounting. I worked as a CPA for many years in Chicago and have taught accounting at several universities. I have been teaching at UMSL since 2010. I love music, travel, and chocolate.
Syllabus: Accounting 2410, Spring 2016
Managerial Accounting – Lecture Course

Teaching Philosophy

I believe that you (the student) determine your own level of success in the course. Accounting courses require dedicated textbook study, homework problem practice, and the ability to apply accounting tools. This managerial accounting course focuses on planning, controlling, and decision-making. I will present the material and help promote learning and analysis skills. However, it is up to you to read, study, practice, and participate. It is imperative that you communicate concerns regarding the course to me as soon as possible. If you are having trouble, let me know. Email me and come to talk to me in my office. I am here to help you achieve the best possible outcome in this course. The accounting lab in SSB 489 is available to help improve your managerial accounting skills. Check Blackboard for the accounting lab hours. This course is full of great teaching resources. Use them to the fullest. This is a great opportunity to learn and improve your skills.

Required Materials:
Our class is teaming up with McGraw-Hill Education in a Digital Partnership Program for this course to ensure all students have day one access to their required course materials at a reduced cost.


2) Connect Accounting (required): **Do not buy digital access to Connect Accounting yourself. You can immediately access Connect Accounting through your Blackboard course. No registration code is required.** Everyone who is registered for this course after the add/drop date will be billed automatically for digital access to Connect through UMSL billing. **Connect Accounting is required for access to the online homework, eBook, Guided Examples, Learnsmart, and Interactive Presentations.**

3) Non-Programmable Calculator (required): A non-programmable scientific calculator such as a TI-30 will be needed for use during the exams. Cell phones, “smart phones”, PDAs, and other communication devices including computers, MAY NOT be used during exams. It is your responsibility to bring a non-programmable calculator to the exams. Check the ACT website for a list of prohibited calculators.

Optional materials:
Wall Street Journal or other business news journal. Click [WSJ student offer](#) to sign up for the WSJ for $1 per week for 15 weeks. Students can receive print, online, tablet and smartphone access for $15.

Time Requirements:

This is an active accounting course that requires 2.5 hours of your time each week in our lecture class IN ADDITION TO the time it takes you to read and study the required materials, as well as the additional work required to complete the assigned homework. That means that you need to plan to spend a minimum of 6 hours every week, up to 9-10 hours a week, on activities related to this course. If you do not have that amount of time to devote to this course, you should perhaps reconsider taking this course at this time.
Technology Requirements:

As a student in an online course, you are expected to have **reliable internet access almost every day**. If you have computing problems, it is your responsibility to address these or to use campus computing labs. Problems with your computer or other technology issues are not an excuse for delays in meeting expectations and missed deadlines for the course. If you have a problem, **get help in solving it immediately**. At a minimum, you will need the following software/hardware to participate in this course:

1. Computer with an updated operating system (e.g. Windows, Mac, Linux)
2. Updated Internet browsers (Apple Safari, Internet Explorer, Google Chrome, Mozilla Firefox)
3. Ability to navigate MyGateway (Blackboard Learning Management System)
4. Minimum Processor Speed of 1 GHz or higher recommended.
5. DSL or Cable Internet connection or a connection speed no less than 6 Mbps.
6. Media player such as VLC Media Player.
11. A webcam and/or microphone is **highly recommended**.

Course Description:

Prerequisites: MATH 1030 and ACCTNG 2400. This is an advanced course that goes beyond the scope of a second-semester course in fundamentals of accounting. The development, interpretation, and use of relevant cost behavior, control, and traceability concepts for management planning, controlling and decision-making are emphasized. Topics include: an introduction to product costing, the contribution concept, direct costing, performance standards and variance analysis, responsibility accounting, segment profitability, alternative choice decisions, and capital budgeting.

Goals of the Course

The primary purpose of this course is to teach measurement skills that managers use to answer questions in order to plan, control and make decisions. The primary role of a managerial accountant is to improve performance within the organization. Managerial Accounting is important to the future careers of all business majors: marketing, finance, human resources, information system, and accounting. If you plan to pursue a career in business, you must speak the language…..Accounting.

Learning Objectives

Upon successful completion of **Managerial Accounting**, you will know:

1. The basic cost terminology: product, period, fixed, variable
2. The idea of a break-even point/ Contribution Margin
3. The idea of standard costing and an introduction to variance analysis
4. Decision Making using Relevant vs. Irrelevant Information
5. Time Value of Money concepts
6. Capital Budgeting
How This Course Works:

The course will use a learner-centered approach. I will serve as your facilitator and a resource to complete the course successfully. You will use the textbook readings, homework problems, interactive presentations, guided examples, Learnsmart, and PowerPoint to prepare for our lecture class. There is a lot of material to cover in this course. The most important concepts and mechanics will be briefly reviewed during our lecture class. The class will interactively work through example problems and answer student questions from the material. There are correct answers to the questions in this course and you will be expected to be able to demonstrate knowledge of these concepts and calculations on the exams.

Prerequisite Knowledge:

It is assumed that you have the prerequisite knowledge of financial accounting. This includes understanding the basic mechanics of accounting for the operating activities of a business and being able and ready to prepare and interpret the basic financial statements. You must know how to prepare an income statement and balance sheet. Please review the textbook from your earlier accounting course if you feel that you need to refresh yourself on these concepts.

Instructional Technology

We will use the following technology for our learning community:

- MyGateway (Blackboard)
- UMSL email
- Learnsmart in Connect Accounting
- Quizzes in class and possibly Connect Accounting
- Homework problems in Connect Accounting
- Guided examples in Connect Accounting
- PowerPoint
- Exams
- Blackboard IM
- Current business news – daily business newspaper highly recommended
Grade Composition:

Your grade for the course will be earned based on the following:

Three interim exams (100 points each) 300 points
Final exam - comprehensive 200 points
Homework (10 points each, top ten used) 100 points
Quizzes (10 points each, top ten used) 100 points
Master Budget Excel assignment 15 points
Capital Budgeting Excel assignment 15 points
Two current writing assignments (15 points each) 30 points
Classroom Learning participation and professional integrity 40 points
(team based groups, other in class assignments)

Total points 800 points

Final course grades will be assigned as follows:

716-800 points = A 556-611 points = C
692-715 points = B+ 532-555 points = D+
636-691 points = B 476-531 points = D
612-635 points = C+ 475 & below = F

Every student can earn an A. There will be no curve.
All interim exams will be taken during regular class hours. The final exam is Tuesday, December 15 from 10 am-12 pm.

Withdrawal Policy:
The last day to drop a course without receiving a grade is Monday, February 15, 2016.
The last day to drop or withdraw from a course with a grade is Monday, April 18, 2016.

Because the first exam will not be given until after the first drop date, I will assign an “Excused” grade to any student who drops the course by March 1, 2016. If you drop the course after that date, I will assign the grade “Excused” only if you have a weighted grade of a least 60% for exams, homework, assignments, and quiz grades as of the date the drop request is processed by the University. This grade will be available on MyGateway. If you drop the course after March 1, 2016 and your weighted average on exams, homework, assignments, and quizzes given to date is less than 60%, an “F” will be recorded for the semester. No withdrawals will be allowed after April 18, 2016.

Grading Scale: The UMSL Grading System is based on a four-point scale. The grade value for each letter grade is as follows:

A = 4.0  B- = 2.7  D+ = 1.3  EX = Excused
A- = 3.7  C+ = 2.3  D = 1.0  DL = Delayed
B+ = 3.3  C = 2.0  D- = 0.7  FN = Failure/Non Participation
B = 3.0  C- = 1.7  F = 0  Participation
# Course Schedule

(Subject to modification)

<table>
<thead>
<tr>
<th>Module #/Name</th>
<th>Class Dates</th>
<th>Readings DUE @ Class time</th>
<th>HW Due Thursday @ 11:59 P</th>
<th>Assignments due as noted during class</th>
<th>Assessment Quizzes &amp; Exams</th>
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<tbody>
<tr>
<td>Introduction, Course Syllabus</td>
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<tr>
<td><strong>Chapter 1 Module</strong></td>
<td>1/19</td>
<td>Chapter 1</td>
<td>Bring your syllabus to class</td>
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<tr>
<td>Managerial Accounting – An Overview</td>
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<tr>
<td><strong>Start Chapter 2</strong></td>
<td>1/21</td>
<td>Chapter 2 (pages 28-32)</td>
<td>Chapter 2 Exercise 2 &amp; 3 &amp; Problem handout due</td>
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<td>Managerial Accounting and Cost Concepts</td>
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<td><strong>Chapter 2 Module</strong></td>
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<td><strong>Chapter 2 Module</strong></td>
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<td>Connect HW Thurs 1/28</td>
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<tr>
<td><strong>Chapter 3 Module</strong></td>
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<td>Job-Order Costing</td>
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<td><strong>Chapter 3 Module</strong></td>
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<tr>
<td><strong>Chapter 5 Module</strong></td>
<td>2/9</td>
<td>Chapter 5 - work 5-1 &amp; 5-4</td>
<td>Last day to drop without receiving a grade 2/15</td>
<td>Quiz 2/9 covering Chapter 3</td>
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<td>Cost-Volume-Profit Relationships</td>
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<td><strong>Chapter 5 Module</strong></td>
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<td>Connect HW Thurs 2/11</td>
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<td><strong>Review</strong></td>
<td>2/16</td>
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<td>Quiz 2/16 covering Chapter 5</td>
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<td><strong>Exam 1</strong></td>
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<th>Date</th>
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<td>Variable Costing and Segment Reporting</td>
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<td>Chapter 6</td>
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<td>Chapter 6 Module</td>
<td>2/25</td>
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<td>Chapter 8 Module</td>
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<td>Last day to drop THIS course without a grade, 3/1</td>
<td>Quiz 3/1 covering Chapter 6</td>
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<td>Master Budgeting</td>
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<td>Connect HW Thurs 3/3</td>
<td>1st Writing Assignment due Thursday 3/3</td>
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<td>Chapter 10 Module</td>
<td>3/8</td>
<td>Chapter 10</td>
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<td>Quiz 3/8 covering Chapter 8</td>
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<td>3/15</td>
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<td>Quiz 3/15 covering Chapter 10</td>
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<td>3/17</td>
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<td>Chapter 11 Module</td>
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<td>Budgeting Project Due 3/24</td>
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<td>Chapter 12 Module</td>
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<td>Quiz 4/5 covering Chapter 11</td>
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<td>Differential Analysis: The Key to Decision Making</td>
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<td>Connect HW Thurs 4/7</td>
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<td>Appendix 13A Module - Time Value of Money</td>
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<td>Quiz 4/12 covering Chapter 12</td>
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<td>Chapter 13</td>
<td>2nd Writing Assignment due Thursday 4/14</td>
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<td>Chapter 13 Module</td>
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<td>Quiz 4/19 covering Appendix 13A</td>
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<td>Exam 3</td>
<td>4/26</td>
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<td>Capital Budgeting Excel Project Due 4/28</td>
<td>Exam 4/26</td>
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<td>Appendix 13C Module</td>
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<td>Connect HW Thurs 5/3</td>
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<td>Chapter 13</td>
<td>Connect HW Thurs 5/3</td>
<td>Quiz 5/3</td>
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<td>End of Course Quiz &amp; Review for Final</td>
<td>5/5</td>
<td>Chapter 13</td>
<td>End of Course Quiz covering six course objectives 5/5</td>
<td>Final Exam</td>
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<td>Final Exam</td>
<td>5/10</td>
<td>Chapter 13</td>
<td>Final Exam</td>
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Course Policies

1. Participation and Attendance
   
   o Participation is considered very important in this class; it is essential for comprehending the material. Of course, you can’t participate if you are not present. It is important you attend every class. Arrive on time. Coming in late is rude. It distracts the speaker and listeners, and you might miss important information.
   
   o It is vitally important that our classroom environment promote the respectful exchange of ideas. **Professional behavior expectations include arriving on time, not leaving early, refraining from causing distractions, being prepared, treating everyone with respect.** This entails being sensitive to the views and beliefs expressed during discussions. Please speak with me before recording any class activity. It is a violation of University of Missouri system policy to distribute such recordings without my authorization and the permission of others who are recorded.
   
   o Your success in this course will heavily depend on your ability to communicate, engage and participate in all course activities. Successful completion of this course requires that a student keep up with all assignments, coursework and discussions. Be ready to share your ideas.

2. Academic Integrity/Plagiarism
   
   o You are responsible for being attentive to and observant of University policies about academic honesty as stated in the University’s Campus Policies and Procedures in the **Triton Manual** (p. 30)
   
   o Academic dishonesty is a serious offense that may lead to probation, suspension, or **dismissal from the University**. One form of academic dishonesty is plagiarism – the use of an author’s ideas, statements, or approaches without crediting the source. Academic dishonesty also includes such acts as cheating by copying information from another student. Plagiarism and cheating will not be tolerated. **Students who are suspected of cheating or other forms of academic dishonesty on an exam or quiz will be given a zero for the work AND will be given zero for professionalism, academic integrity and participation for the semester.**
   
   o **Students who are suspected of cheating or other forms of academic dishonesty on an exam or quiz will be given a zero for the work AND will be given zero for professionalism, academic integrity and participation for the semester.** (A zero earned on a quiz or homework because of cheating will NOT be dropped in calculating the course grade)
   
   o Academic dishonesty will be reported to the Office of Academic Affairs for possible action. The instructor will make an academic judgment about the student’s grade on that work and in that course. The campus process regarding academic dishonesty is **described in the “Policies” section of the Academic Affairs website**

3. Access, Disability and Communication
   
   o Students who have a health condition or disability, which may require accommodations in order to participate effectively in this course, should contact the **Disability Access Services Office.** Information about your disability is confidential.
     
     ▪ 144 Millennium Student Center
§ Phone: (314) 516-6554
§ Website: http://www.umsl.edu/services/disabled/

- If you have difficulty communicating in English with the instructor of this course, contact the Office of International Students and Scholar Services:
  - Phone: (314) 516-5229
  - Email: iss@umsl.edu
  - Website: http://www.umsl.edu/~intelstu/contact.html

4. Exams, quizzes, and homework

- Exams must be taken on the date and within the time frame indicated by the instructor. The dates and times are subject to change by the instructor. A zero will be recorded for exams not taken. In extenuating circumstances, with appropriate documentation, the instructor will decide whether to provide a make-up exam. Inform the instructor of the extenuating circumstances before the exam time, if possible.
- To receive partial credit on exams, you must provide valid supporting calculations.
- Quizzes must be taken on the date indicated by the instructor. The dates and times are subject to change by the instructor. A zero will be recorded for quizzes not taken. There will be NO MAKE-UP Quizzes. I will take the highest 10 quiz grades will be used for your grade. There may be unannounced quizzes in class.
- No Late Homework will be accepted. A zero will be recorded for late homework assignments. Homework assignments are due as posted in Connect Accounting. Homework assignments are due on the due date, unless otherwise noted, by 11:59 pm. There are no late homework or assignment exceptions because of technology issues. Start homework early and do not wait until the last minute. There are unlimited attempts in Connect Accounting for homework assignments. After each submission the assignment will save your work. The homework solutions will be available for review after the due date, see your “report” in Connect under Tools in Blackboard. Study attempts with algorithmic problems will be available after the due date. I will take the highest 10 homework grades at the end of the semester.
- Exams & quizzes should be graded within one week. You will find the feedback under My Grades on our course site. If you have questions concerning grading, send me an email.
- All athletes with sports schedules that conflict with class, please meet with me as soon as possible at the beginning of the semester to discuss your fall sports schedule.
- Keys to Success: Keep up with the material, read the book, come to class and participate, WORK PROBLEMS, WORK PROBLEMS. Accounting can be more time consuming than other courses because of the skill level needed to successfully work through different quantitative problems. There is no way around it; you have to work problems to be successful.
5. Title IX Policies

- **Mandatory Reporting:** Under Title IX, all UMSL faculty, staff, and administrators (with limited exception) are obligated to report any incidents of sexual harassment, sexual misconduct, sexual assault, or gender discrimination to the Student Affairs office and/or other University officials. This ensures that all parties are protected from further abuses and that victim(s) are supported by trained counselors and professionals. Note: There are several offices at UMSL whose staff are exempt from Title IX mandated reporting, when the information is learned in the course of a confidential communication (e.g., Counseling Services, Health Services, Community Psychological Service, Center for Trauma Recovery, and Student Social Services).

**Student Resources**

**Access, Disability and Communication**

Students who have a health condition or disability, which may require accommodations in order to participate effectively in this course, should contact the **Disability Access Services Office**. Information about your disability is confidential.

- 144 Millennium Student Center
- Phone: (314) 516-6554
- Email: linder@umsl.edu
- Web: [http://www.umsl.edu/services/disability](http://www.umsl.edu/services/disability)

If you have difficulty communicating in English with the instructor of this course, contact the **Office of International Students and Scholar Services**:

- Phone: (314) 516-5229
- Email: iss@umsl.edu
- Web: [http://www.umsl.edu/~intelstu/contact.html](http://www.umsl.edu/~intelstu/contact.html)

**Technical Support**

**My Gateway (Blackboard):** If you have problems logging into your online course, or an issue within the course site, please contact the **Technology Support Center**:

- Phone: (314) 516-6034
- Email: helpdesk@umsl.edu
- Web: [http://www.umsl.edu/technology/tsc/](http://www.umsl.edu/technology/tsc/)

If you are having difficulty with a technology tool in MyGateway consider visiting the **Online Course Orientation** in your MyGateway course list. The orientation has overviews of each tool and tutorials on how to use them.

**Connect Accounting Support**

- Phone: (800) 331-5094
Blackboard Collaborate: If you have any questions regarding Collaborate, contact the Faculty Resource Center:

- Phone: (314) 516-6704
- Email: frc@umsl.edu
- Web: [http://www.umsl.edu/technology/frc/](http://www.umsl.edu/technology/frc/)
- Outside normal office hours, you may also contact Collaborate for 24/7 assistance:
  - Phone: (877) 382-2293
  - Chat: [http://support.blackboardcollaborate.com](http://support.blackboardcollaborate.com)

Academic Support

- **Accounting Resource Lab**: UMSL supports Managerial Accounting and Financial Accounting tutors for Accounting #2410 and #2400. Solutions manuals are available in the lab. The lab will open the week after school starts and be open through the last week of the semester, excluding fall break and finals week. Accounting Resource Lab hours will be posted at the lab door in SSB 489. Lab hours will also be posted on MyGateway once the hours are determined in late January.

- **Contact Dr. Countryman and/or our TA**

- **NetTutor**: Online tutoring in many subjects is now available through NetTutor. In your courses on MyGateway, click on Tools and select NetTutor® to log in.

Student Retention Services offers assistance tailored to specific student needs.

- 225 Millennium Student Center
- Phone: (314) 516-5300
- Email: umslsrs@umsl.edu
- Web: [http://www.umsl.edu/~umslsrs/](http://www.umsl.edu/~umslsrs/)

**Subject to Change Clause:**

This syllabus is subject to change at the discretion of the instructor to accommodate instructional and/or student needs. The instructor will announce changes on Blackboard announcements. However, it is the student’s responsibility to keep abreast of such changes.