

**THE UNIVERSITY OF NORTH CAROLINA AT GREENSBORO
BRYAN SCHOOL OF BUSINESS AND ECONOMICS**

ACC 202-02: Managerial Accounting
Course Syllabus
Fall 2013

Instructor: Dr. David Upton
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Office Hours: Office Hours: Tuesday/Thursday 10.00am-11.00am, Tuesday 5.00pm-6.00pm, or by appointment

Prerequisites:

ACC 201 or ACC 218; and a minimum 2.0 GPA on UNCG course work.

Catalogue Description:

ACC 202: "Introduction to internal accounting and reporting of organizations, emphasizing the use of accounting information used by management and other decision makers within the organization."

Course Objective:

The purpose of this course is to provide students with an understanding of the role of accounting in operating a business. Main topics covered include cash flows, costing systems, cost-volume-profit analysis, financial budgeting and capital budgeting. In addition, students are expected to demonstrate an understanding of the time value of money. By the end of the course, students should:

1. Distinguish between the various characteristics of cost including the distinction between fixed and variable costs; product and period costs.
2. Demonstrate how costs are assigned to products in both a job costing environment and a process costing environment.
3. Perform cost-volume-profit analysis.
4. Identify relevant costs for decision-making.
5. Understand budget preparation, standard costing and variance analysis, and capital budgeting techniques.

Course Resources:

- **Text:** *Managerial Accounting*, Third edition. Braun & Tietz. ISBN: 978-0-13-289054-0. An access code for MyAccountingLab is also required. An access code for MyAccountingLab is included with the purchase of a NEW textbook, or can be purchased online.
- **MyAccountingLab (MAL).** We will use MAL for homework assignments in this class (see "Homework Policies" below for additional information). MAL is required for the course. An access code to MAL is included with a NEW textbook purchase or can be purchased separately online. If you are waiting on financial aid you can receive free access for 17 days.
- I have integrated MAL into blackboard. To register for MAL for this course go into Bb and follow the links for 'MyAccountingLab MAL' in the course menu (on the left-hand column). Once you have registered for MAL, you can access MAL within Bb.

- **Blackboard:** <http://blackboard.uncg.edu> will be used for announcements and posting of materials and information for class.
- **Tutoring:** Tutoring is available in 335 Bryan. Please see “Tutoring” below for additional information.
- **Student Study Program:** <http://success.uncg.edu/ssp/apply/> For questions about the Student Study Program please contact Laura Huhn at 334-3682 or ssp@uncg.edu

I-Clicker2: Each student will need an i-clicker2 for the class (ISBN#: 1429280476). You may purchase the i-Clicker2 either through the bookstore or directly from i-clicker. You will need your i-clicker on the FIRST DAY of class. *Register your i>clicker2 via Bb for this course.*

Additional Topics and Emphasis of ACC 202:

As part of providing an integrative learning experience with other courses you will take in the Bryan School we will intentionally emphasize certain general business concepts, perspectives, and skills. We will cover the additional topics:

1. Moderate coverage of technology issues.
2. Moderate coverage of ethical issues. Ethical issues will be addressed in the context of management decisions on various individuals.
3. Little or light coverage of political, diversity, and environmental issues.
4. Moderate coverage of written communication skills.
5. Light to moderate coverage of international issues in the context of decision making for a multinational enterprise.

Grading:

Course grades will be determined as follows:

MAL Homework	15%
Class Participation	5%
Spreadsheet Assignment	10%
Exams (2 @ 20% each)	40%
Cumulative Final Exam	30%

The grading scale is as follows:

A+ = 97 - 100	A = 93 - 96	A- = 90 - 92	Graduate students: any average below 73 = F F = 59 and below
B+ = 87 - 89	B = 83 - 86	B- = 80 - 82	
C+ = 77 - 79	C = 73 - 76	C- = 70 - 72	
D+ = 67 - 69	D = 63 - 66	D- = 60 - 62	

All grades will be posted on Blackboard. It is your responsibility to make sure they are recorded correctly. Please contact me immediately if there is an error.

Academic Integrity Policy:

Students are expected to know and abide by the Academic Integrity Policy in all matter pertaining to this course. Please visit <http://academicintegrity.uncg.edu> for a copy of the policy.

Student Conduct:

Students are expected to know and abide by the Student Code of Conduct. Students who behave in an unprofessional manner will be dismissed from class. “An academic community of integrity upholds accountability and depends upon action in the face of wrongdoing. Every member of an academic community – student, group/organization, faculty member, and staff – is responsible for upholding the integrity of the community.” Please visit <http://sa.uncg.edu/handbook/student-code-of-conduct/>

and http://bae.uncg.edu/assets/faculty_student_guidelines.pdf for further information.

Student Disabilities:

Any request for special accommodation must come through the Office of Accessibility Resources & Services (Office of Disability Services) with the appropriate paperwork. Please visit: <http://ods.uncg.edu/> for further information.

Students in Distress:

UNCG cares about your success as a student. We recognize that students often balance many challenging personal issues and demands. Please take advantage of the University resources designed to help. For assistance accessing these resources, please contact the Dean of Students Office at 336.334.5514 or Student Academic Services at 336.334.5730. The Counseling and Testing Center is available for mental health assistance at 336.334.5874.

Attendance Policies:

Regular class attendance is necessary to master the material in the course. Students are expected to take responsibility for their learning in this course. You are also expected to arrive for class on time and stay for the entire class period. Coming to class late and leaving early interfere with the class presentation and disturb the other students in the class. If you know you will arrive late or leave early, please notify me before class starts. If you must miss class, you are responsible for all assigned material plus everything covered in class.

Weather Policy: In the event of an adverse weather event (ice, snow, hurricane), this class will strictly follow the University schedule as posted on the website or by calling 336.334.5000. Please refer to these sources prior to class time.

Emergency Preparedness at UNCG:

UNCG wants you to be informed of emergency events that have a significant impact on the campus community. There are several ways you can be notified, including text messages, computer pop-up messages, classroom intercoms, and emails. Listen to all warnings, fire alarms, and emergency notifications. In the event of an emergency, follow the directions given by University Police and other emergency personnel. Make sure you know the location of evacuation routes, designated assembly areas, and severe weather shelter areas. You should develop a plan of action before an emergency occurs. Talk with your instructor or contact the Office of Emergency Management (O: 256-8639 or Email: BeReady@uncg.edu) if you have any questions or concerns. To learn more about how to receive emergency alerts or what to do in an emergency, visit <http://emg.uncg.edu>. Remember: If you experience any emergency while on campus, contact University Police at (336) 334-4444.

Course Grading and Evaluation:

The final grade that you receive in this class depends upon your grades on a cumulative final exam, two mid-term exams, a spreadsheet project, the assigned homework on MAL, and a participation (i>clicker2) grade.

Exams:

There are three exams: two during the semester and one cumulative final exam. The exam schedule is as follows:

Exam 1: Tuesday, September 17

Exam 2: Thursday, November 05

Final Exam: Tuesday, December 10 (check academic calendar)

The two mid-term exams and the final exam are multiple choice exams. The first exam covers Chapters 1 - 4.

The second exam covers Chapters 6 – 9, 11. Each mid-term exam is held in class, and you have no more than 75 minutes to complete each exam. The final exam is comprehensive and covers all topics for the semester, with more emphasis on Chapters 10, 12, 15, and 13.

There are no make-up exams. If you have prior permission from me, then the weight attributable to a missed exam will be allocated to the final exam. Please try to notify me at least 48 hours prior to the exam. Failure to notify me within 24 hours after the scheduled exam will result in a grade of zero. At the time of notification, I will determine whether to consider the absence excused or unexcused and follow University policy. In the event you miss an exam for medical or psychological circumstances, you must provide me with written verification.

Note: You may not borrow or share calculators during exams. Absolutely no cell phones or other PDAs may be used during an exam. All cell phones should be turned off during exams. Out of respect to other students in the class, if your cell phone goes off, vibrates, or makes any other audible sounds during an exam, your exam will be taken, and you will receive a grade of zero.

Spreadsheet Assignment:

There is an Excel spreadsheet assignment based on a topic from the semester. Grading is based on completeness, correctness, and spreadsheet modeling skills. I will post this assignment during the semester and discuss its requirements in more detail closer to the due date (see course schedule on the last page of this syllabus).

Class Participation with i-clicker2:

The basis for your class participation grade is the use of i-clicker technology for answering questions presented during class. Your responses will be graded for both participation and accuracy. I-clicker days will not be announced in advance, and therefore you should bring your i-clicker to each class. Your lowest i-clicker grade will be dropped. Due to the real time nature of this technology, there is no way to make up any class assignments. *Register your i>clicker2 for this course via Bb. See Bb for directions and help.*

Homework Assignments:

- **I have integrated MyAccountingLab into Bb. To register you do not need a course ID, but rather follow the links in Bb under ‘MyAccountingLab MAL’ in the course menu (left-hand column menu). Once registered (with your access code), you can access MAL via Bb. See Bb for further assistance.**
- Homework assignments can be saved in MAL, allowing you to work on the same assignment at different times. However, you must **submit** the assignment to get credit for it. Do NOT submit each question individually.
- You are allowed three (3) attempts at each homework question and you have the availability of the “Help Me Solve This” function.
- **Late homework will not be accepted. There are no exceptions. Completing the assignment before the due date reduces your chance of missing an assignment because of an illness or emergency.**
- There are 13 homework assignments due during the semester. **The lowest homework grade will be dropped.** Homework is a critical part of your learning. Do not wait until the last minute to complete the homework assignments.
- Answers to homework assignments will be available in MAL one hour after the assignment is due. Please check your answers and make sure you understand the material. Note that if you did not do the assignment, you will not be able to view the solutions.
- The due dates for all assignments are listed in MAL. If for some reason an assignment due date is changed, then the change will be announced on Blackboard. You will also be able to see the updated due date in MAL. You are responsible for checking the syllabus and reading all announcements in Blackboard.

- Homework grades will be posted in Blackboard shortly after the assignment is due. You are responsible for ensuring that the grade in Blackboard is the same as the grade in MAL. If there is a problem with the grade in Blackboard, then please let me know.
- If you are experiencing a problem with the MAL website, then please call the MAL Customer Help Desk at (800) 677-6337 or visit <http://pearsonmylabandmastering.com/students/support/>. If the problem you are experiencing means that you cannot complete or submit your assignment, then please send me an email **before the assignment is due** to let me know.

Grades:

- All grades will be posted to Blackboard as soon as they are available. To determine your grade at any point during the semester, use the grades on Blackboard and the weights shown on the first page of this syllabus.
- There are no opportunities for individual extra credit in this course.

Tutoring:

Tutoring for this course is available in Bryan 335. The feedback from prior students is excellent. However, please keep in mind that you must come prepared. **The tutors will not do your work for you.** Please be prepared with specific questions. Tutoring is available to students in all sections of ACC 202 so please be considerate of others that are waiting when you are receiving help. Tutor hours will be announced in class and published on Blackboard during the first week of class.

Other Comments:

It is imperative that you do not fall behind in this class. Unlike some courses, you cannot learn this material the night before the exam. The course consistently builds on previous material.

Tips for succeeding in this class:

- Read the relevant pages from the text
- Utilize the numerous MAL resources
- Do the end of chapter assignments in MAL
- Come to class prepared
- Think about solutions or answers to all discussion questions and the assigned problems at the end of each chapter
- Prior to lecture, read (and read again) the chapter with emphasis on comprehension (not memorization)
- If you do not understand a concept, write down your questions and bring them to class.
- Take advantage of my office hours
- Email me questions
- Since interaction facilitates learning, try to participate in discussion of the material
- Work extra exercises

The material in this course may be challenging for some. However, it is vital to your professional success. If you have problems understanding the topics, please take advantage of tutoring offered in B335, or contact me. **Do not wait until it is too late.** This course builds on cumulative knowledge and problems in the early portion of the class will only compound as the semester progresses.

My goal is to provide a course where you may learn productively and effectively. **I invite your suggestions for helping me achieve that goal.**

Tentative Course Outline – Fall 2013 (Evening)

Week	Topic/Event	MAL Homework Due Weekly Other Due Dates
Part I: Introduction and Costing		
1	Chapter 1: Intro to Managerial Accounting	
2	Chapter 2: Building Blocks of Managerial Accounting	
3	Chapter 3: Job Costing	
4	Chapter 4: Activity-Based Costing	
5	Exam #1: Chapters 1–4 (75 min. in class) Start chapter 6: Cost Behavior	Exam # 1: Tuesday, 9/17
Part II: Short-Term Decisions		
6	Chapter 6: Cost Behavior Chapter 7: Cost-Volume-Profit Analysis	
7	Chapter 7: Chapter 8: Relevant Costs for Short-Term Decisions	
8	Chapter 8: Chapter 9: The Master Budget	
9	Fall Break – Enjoy! No class Tuesday	
10	Chapter 9: Chapter 11: Standard Costs and Variances	
11	Chapter 11:	
12	Exam #2: Chapters 6-9, 11 (75 min. in class) Spreadsheet assignment workshop	Exam # 2: Tuesday, 11/05
PART III: Long-Term Decisions		
13	Chapter 10: Performance Evaluation Chapter 12: Capital Investment Decisions	Spreadsheet Project: Thursday, 11/14
14	Chapter 12: Chapter 15: Sustainability	
15	Chapter 13: Statement of Cash Flows	
Final Exam: Comprehensive		Final Exam: Tuesday 12/10, 7.00pm – 10.00pm

All MAL Assignments can be found online and are due (i.e., must be submitted for grading online) on the respective dates/times indicated in MAL – late submissions receive zero credit.