

Acct 212-01 Summer 2008 Syllabus

Fayetteville State University
School of Business and Economics
Department of Accounting
ACCT 212: Managerial Accounting

FSU Policy on Electronic Mail: Fayetteville State University provides to each student, free of charge, an electronic mail account (username@uncfsu.edu) that is easily accessible via the Internet. The university has established FSU email as the primary mode of correspondence between university officials and enrolled students. Inquiries and requests from students pertaining to academic records, grades, bills, financial aid, and other matters of a confidential nature must be submitted via FSU email. Inquiries or requests from personal email accounts are not assured a response. The university maintains open-use computer laboratories throughout the campus that can be used to access electronic mail. Rules and regulations governing the use of FSU email may be found at <http://www.uncfsu.edu/PDFs/EmailPolicyFinal.pdf>

II. Course Description

An introduction to managerial accounting: A study of the uses of financial statement data; the of manufacturing operations; and, the uses of accounting information by management.

Prerequisites: Acct 211

III. Student Learning Outcomes

ACCT 212 is the second in a two-course sequence that helps students to analyze and interpret accounting information. Upon completion of ACCT 212, students should have an elementary understanding of: (a) the role of managerial accounting in facilitating managerial decisions; (b) how contemporary cost management systems have evolved in response to the demands of the global marketplace; (c) the implications of alternative product costing and cost allocation systems for managerial decision-making at both tactical and strategic levels; (d) major topics in control and performance management; and (e) emergent cost management systems.

IV. Disabled Student Services: In accordance with Section 504 of the 1973 Rehabilitation Act and the Americans with Disabilities Act (ACA) of 1990, if you have a disability or think you have a disability to please contact the Center for Personal Development in the Spaulding Building, Room 155 (1st Floor); 910-672-1203

V. Textbook

Required Materials:

- Text: 1. Brewer, Garrison, and Noreen, 2010, Introduction to Managerial Accounting, 5e.
2. **Calculators are required tools for use in this course. Students should have a simple six-function calculator.**

Other Resources

Publisher's textbook website:

www.mhhe.com/lbrewer5e This link can also be found on *Blackboard* under "External Links". The publisher has a great deal of student resources available to help you understand the concepts you will learn in the course.

Each chapter from your text that is listed under “Course Documents” in Blackboard has its **own** sub-listing of resources available to you. These include:

1. Real World Company Links
2. Video Library
3. Text Updates
4. PowerPoint Presentations
5. Narrated Slides
6. Power Web Articles
7. Alternate Problems
8. Multiple Choice Quiz
9. Practice Exams
10. Flashcards
11. Excel Templates
12. Topic Tackler Plus

VI. Course Requirements and Evaluation Criteria

a. Class Preparation

All reading and problem assignments should be completed in their entirety **before** class on the dates assigned. Upon completion of each chapter, students should be certain that they understand the points raised in the “Summary of Learning Objectives” and that they are familiar with all vocabulary listed in the “Key Terms Introduced or Emphasized” section.

Your preparation is extremely important because most of the class time will be used for discussion and demonstration of the more difficult topics and problems, not for general lecture, i.e., do not expect me to use very much of our valuable class time for the presentation of basic or introductory material. If you prepare well for class, you will understand the material as we go over it in class.

You can also review the “Narrated Slides” on the Publisher’s website after class if you are unclear about any information covered in class.

b. Attendance Requirements

Students should familiarize themselves with Fayetteville State’s attendance policy as stated in the 2006-2008 catalog. Prompt attendance at all class meetings is expected. Each student is **individually** responsible for all material covered in class and for any announcements made in class, **including** changes in the syllabus.

c. Evaluation Criteria: Final Grades

Final grades are calculated on a four-point system and affect a student’s grade point average as indicated below.

Grade	Credit Hours	Quality Points	Meaning
A	Hours attempted and earned	4 per credit hour;	Exceptionally high
B	Hours attempted and earned	3 per credit hour	Good
C	Hours attempted and earned	2 per credit hour	Satisfactory

D	Hours attempted and earned	1 per credit hour	Marginally passing
F	Hours attempted – Not earned	0 per credit hour	Failing
FN	Hours attempted – Not earned	0 per credit hour	Failing due to non-attendance. (Student registered, but <u>never</u> attended.)
W	Hours attempted – Not earned	No impact on GPA	Class withdrawal prior to deadline (see Academic Calendar)
P	Hours attempted and earned	No impact on GPA	Satisfactory - Assigned only in classes specified as Pass/Fail
WU	Hours attempted – Not earned	No impact on GPA	Withdrawal from all classes for semester or term
AU	Hours attempted – Not earned	No impact on GPA	Auditing

LAST DAY TO WITHDRAW: NOVEMBER 17

Final Exam:

The final exam will be given in accordance with FSU's final exam schedule from December 4 through December 10.

Grading symbols & numerical equivalents:

- A 92 – 100
- B 83 - 91
- C 73 - 82
- D 64 - 72
- F below 64

Assignments:

1. Suggested Homework Assignments

On pg 7 is a list of suggested problems that reinforce the concepts taught in class. The solutions to these problems can be found on *Blackboard* under “Assignments.”

Your final grade will be computed from the following:

Assignments:

Test I	20%
Test II	20%
Test III	20%
Final Exam	25%
Lab	15%

Opportunities to Improve your Grade:

1. Lab:

Students are required to attend the weekly lab hour. The lab will cover materials, exercises, quizzes, etc., designed to reinforce materials covered in class. The lab will account for 15% of your final grade. At designated labs, you must turn in a detailed typed outline of each chapter of the textbook. At the top of the first page of your outline, you must indicate your name and section number.

2. Practice Quizzes and Practice Examinations :

Students have an opportunity to practice test taking through the use of the practice quizzes and practice examination included in the online materials for the textbook.

3. Powerpoint Presentations and Narrated Slides:

Students have an opportunity to enhance their knowledge by making use of the Powerpoint Presentations and the Narrated Slides accompanying the textbook.

Course Policies:

1. Make up Exams and Assignments

Given the various opportunities you have to improve your grade in this course, missed exams or coursework will result in a grade of “0”. Students have been given ample notice in the syllabus of the dates exams will be given and when assignments are due. If a student does not show up for an exam or does not hand in an assignment, the instructor will assume that the student made a conscious decision NOT to do so.

2. Electronic Submission

Students may also turn in assignments to the Instructor via E-mail. However, if you choose this option, the email must reach the Instructor’s e-mailbox at the original time the assignment is due.

Students who choose this option should notify the Instructor **BEFORE** they send any assignments to the Instructor's E-mailbox.

Other Policies:

Student Behavior Expectations:

The instructor will respect all students and will make every effort to maintain a classroom climate that promotes learning for all students. Students must accept their responsibility for maintaining a positive classroom environment by abiding by the following rules:

1. Students are expected to arrive to class on time, remain in class until dismissed by the instructor, and refrain from preparing to leave class until it is dismissed.
2. Student/teacher relationships, as well as relationships among peers, must be respectful at all times.
3. Students are not permitted to wear headphones or other paraphernalia that may be distracting to the classroom environment.
4. Students must refrain from any activity that will disrupt the class; this includes turning off cell phones, pagers, etc. and removing them from your desktop during the class.
5. Leaving the classroom to answer cell phone calls or text messaging someone while class is in session is unacceptable.
6. Students are not permitted to use profanity in the classroom.
7. Students will not pass notes or carry on private conversations while class is being conducted.

Consequences for Failing to Meet Behavioral Expectations: The first time a student violates one of these rules, the instructor will warn him or her privately, either after class or before the next class. (Faculty members reserve the right to warn students publicly if needed.) The second time a student violates the guidelines the instructor may deduct as many as twenty points from the student's next exam grade. If a student violates the guidelines three times, the instructor will report the student to the Dean of Students for disciplinary action according to the FSU Code of Student Conduct.

Dishonesty/Plagiarism Policies:

Students are referred to the university's academic dishonesty policies and procedures in the *FSU Handbook*. **Any student caught cheating will receive an automatic "F" grade in the course.**

VII. Academic Support Resources

Blackboard Usage:

The Instructor utilizes the *Blackboard* system. The Instructor expects to have all assignments for this class posted on the system in a timely manner for students to complete the assignments. In addition, students should avail themselves of assignments, quizzes, exams etc. that are also posted on the system.

Important announcements will also be posted on this system. Therefore, the Instructor suggests that you check the system on a regular basis.

Tentative Schedule

First Class Meeting, Introduction

Prologue and Chap 1: Managerial Accounting and the Business Environment

2: Job Order Costing

4: Process Costing

EXAM I: Prologue, Chapters 1, 2, 4

3: Systems Design: Activity-Based Costing

5: Cost Behavior: Analysis and Use

6: Cost-Volume-Profit Relationships

EXAM II: Chapters 3, 5, 6

7: Profit Planning

FALL BREAK

8: Standard Costing

9: Flexible Budgets and Overhead Analysis

EXAM III: Chapters 7, 8, 9

10: Decentralization

11: Relevant Costs for Decision Making

12: Flexible Budgets and Standard Costing

Final Examination per Official Examination Schedule

Suggested Homework Problems

Chap 1: BE: 1, 2, 3, 4, 5, 6, 7, 8; Prob: 19, 21

Chap 2: BE: 1, 3, 5, 8; Ex: 11, 12, 13, 14, 18; Prob: 23

Chap 4: Ex: 1, 5, 7, 9, 11; Prob: 13, 15

Chap 3: BE: 1, 2, 3, 4, 5; Ex: 6, 7, 10; Prob: 15, 17

Chap 5: BE: 1, 3, 4, 5, 6; Ex: 6, 7, 10; Prob: 15, 16

Chap 6: BE: 1, 4, 5, 6, 7, 8, 9; Ex: 11, 13, 15, 16; Prob: 19, 21

Chap 7: BE: 2, 3, 4, 5, 6, 7, 8, 9, 10; Ex: 11; Prob: 18, 22

Chap 8: BE: 1, 2, 3, 4, 5, 6, 7, 8; Ex: 14; Prob: 17, 20, 22

Chap 9: BE: 1, 2, 3, 4; Ex: 5, 6, 9, 10; Prob: 12, 15, 16

Chap 10: BE: 1, 2, 3; Ex: 5, 7, 8; Prob: 13, 15

Chap 11: BE: 1, 2, 3, 4, 5; Ex: 7, 8, 9, 12, 13; Prob: 16, 17, 18

Chap 12: BE: 1, 2, 3, 4, 5, 6;

Chap 13: TBA

Chap 14: TBA

LABS ARE EACH TUESDAY OF THE SEMESTER FROM 2:00 PM – 2:50 PM.

REVISION OF GRADES – STUDENT RESPONSIBILITIES

WN GRADE DISCONTINUED:

- WN - Withdrawal due to non-attendance - discontinued, effective August 16, 2007.

STUDENTS: Do not expect faculty to withdraw you for non-attendance. Drop or withdraw* from classes according to the deadlines published in the catalog. *See warning below about class withdrawals.

NEW TYPE OF GRADE: INTERIM GRADES – (New name for “midterm grade,” with additional purposes). Interim grades will be assigned from the first week of the semester until the deadline for class withdrawals. Interim grades are used for informational and warning purposes only; they are not part of your permanent transcript and have no effect on your GPA. Instructors may assign interim grade of F to warn students of poor academic performance or they may assign “X” or “EA” grades. (See below for explanations) After midterm, faculty will assign all students an interim grade of A – F to inform students of their academic status as of midterm.

- INTERIM GRADE X = NO SHOW – Assigned to students who are on a class roster, but never attend class. For warning purposes only; NOT a final grade.

STUDENTS: Check interim grades early in the semester. If you have an X grade, either begin attending the class or withdraw* from it. *See warning below about class withdrawals. If you do not take action in response to an X grade, you will receive a final grade of FN. (See “FN” below)

- INTERIM GRADE EA = EXCESSIVE ABSENCES - Assigned to students whose class absences exceed 10% of the total contact hours. For warning purposes only, NOT a final grade.

STUDENTS: Check your interim grades often. If you have an “EA” grade for a class, you are in jeopardy of failure if you do not take immediate actions. Either resume attending the class or withdraw from it. *See warning below about class withdrawals.

NEW FINAL GRADE:

- FN = FAILURE DUE TO NON-ATTENDANCE – Assigned to students who are on class roster, but never attend the class. An FN grades is equivalent to an F grade in the calculation of the GPA.

STUDENTS: You must attend (or withdraw* from) all the classes for which you are enrolled. *See warning below about class withdrawals.

WARNING ABOUT CLASS WITHDRAWALS:

- When you withdraw from a class, you are wasting your money and time. You receive no refund for withdrawing from individual classes and you slow your progress toward degree completion.
- If you withdraw from or fail more than one-third of your classes, you will no longer be eligible for financial aid.
- STRIVE TO EARN CREDIT FOR ALL THE CLASSES IN WHICH YOU ENROLL; WITHDRAW FROM CLASSES ONLY WHEN IT IS ABSOLUTELY NECESSARY!