

ACCT 610: Managerial Accounting

School of Business and Economics

Fayetteville State University

Fall 2009

Instructor: Dr. Mark Rieman

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Office hours: T 3:00 – 4:30; W 1:00 – 4:00; Th 2:00 – 3:30; and by appointment

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Course prerequisite: ACCT 550

Text: Managerial Accounting, by Garrison/Noreen/Brewer, 12th edition

Course Description: Managerial accounting emphasizes use of accounting data within an organization by managers. The purpose of managerial accounting is to show what kind of information managers need in (1) planning operations, (2) controlling activities, and (3) making decisions. At the end of the course, students should have an understanding of what kind of information managers need, where they get the information from, and how they use it.

Conduct of the Class: Students are expected to attend all classes and to have read and worked through assigned materials **before** they are discussed in class. Reading materials in advance allows you to think through the concepts and develop questions to be asked during the lecture. If you miss any part of a class, **you** are responsible for the materials covered during your absence. It is **not** the responsibility of the instructor to make sure you have the material you missed; therefore, talk to your classmates or the instructor about material you may have missed.

Homework Assignments: Homework assignments consist of reading the assigned material and doing the assigned problems. Homework will be assigned for each chapter and must be turned in at the time and date due. Late assignments will **NOT** be accepted. You will be allowed to drop your two lowest homework scores, so if you miss a day it will not hurt you.

Quizzes: Quizzes will be given in class on the day a new chapter is to be read. Quizzes must be taken at the time given, and no quizzes may be made up. Each student's two lowest scores on the quizzes will be dropped at the end of the semester.

Exams: Accounting is cumulative by nature. Therefore, all exams are basically comprehensive. However, the primary focus of each exam will be on the new material covered since the previous exam. Exams should be taken as scheduled. An unexcused missed exam will be given a grade of zero. The grade for an excused missed exam will be determined by your comprehensive final exam (that is, the final exam grade percentage will be weighted to include the percentage of the missed exam). You must notify the instructor **in advance** if you are going to miss an exam. You can contact me via e-mail or leave a message on my phone's voicemail if necessary.

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, please contact the Center for Personal Development in the Spaulding Building, Room 155 (1st floor); 910-672-1203

Academic Dishonesty: Any form of cheating on an exam or quiz represents academic dishonesty. Individuals guilty of academic dishonesty will be prosecuted to the fullest extent possible.

Grading: Final grades will be based on the following:

First Exam	.....	100 points
Second Exam	.....	100 points
Final Exam	.....	150 points
Quizzes	.....	100 points
<u>Homework</u>	.....	<u>50 points</u>
TOTAL	.....	500 points

Final grades will follow a traditional 90/80/70/60 percentage scale.

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>