

ACCT 3232
Managerial Accounting
Course Outline
Maymester 2020

Instructor: Dr. Christine M. Haynes
Email: chaynes@westga.edu

Online Office Hours:

I use e-mail correspondence to conduct office hours. Please DO NOT e-mail me through Course Den; instead, use my regular UWG email address (listed above). My “official” office hours will be:

Monday through Thursday 2:00-3:00 p.m.
Monday through Thursday 8:00-9:00 p.m.

Feel free to e-mail me outside my office hours as well. It may take longer for me to respond, but I will do so as soon as possible.

Catalog Description:

The study of strategy cost management and managerial reports for day-to-day control.

Required Background and Experience:

Prerequisites: ACCT 2102 with grade of C.

Prerequisite Justification: The accounting major should understand the accounting model, the analysis and substance of financial decisions, and basic organizational behavior concepts for application in this course.

Learning Goals and Objectives:

- LO 4.1** Students will be able to demonstrate knowledge of product costs.
- LO 4.2** Students will be able to demonstrate knowledge of operational and financial budgets.

Reading Materials:

Connect Access for Lanen, W.N., S.W. Anderson, and M.W. Maher. 2020. *Fundamentals of Cost Accounting*, 6th ed. New York. McGraw-Hill Irwin. ISBN: 13-9781260248548

- Connect Access is all you need for the class. It includes an e-book. The Connect Registration Sheet (posted on Course Den) includes a link to purchase Connect Access.

- If you would also like a hard copy of the textbook, one can be purchased when you buy Connect Access.

Special and Unique Student Materials:

None

Special or Unique University Facilities:

None

Expanded Description of the Course and Instructional Methods

Expanded Description of the Course:

This course emphasizes traditional product and service cost accumulation systems, cost allocation and their impact on managerial decisions. Planning procedures are covered as they relate to control decisions include standard costing and variance analysis. Managerial decision making is further emphasized through the study of relevant costs.

Course Format:

Several types of learning material are available for this course. For the best possible outcome (i.e., grade) in this class, I suggest:

First:

- On Course Den, watch the “Start Here” video. It demonstrates how the class material is structured and reviews class policies. You are responsible for understanding and following the policies for this course.
- **Please note that all videotaped lectures, slides, and examples are on Course Den.**

Second:

Watch the videotaped lectures for the chapter. These are not the publisher’s videos. I created them specifically to fit with the material covered in this course. Each chapter is divided into several parts. A separate video has been created for each part. The videos are about 15-25 minutes each. Handouts with solutions to each example are in the Course Den folder with the videos. You will need to print out and refer to the handouts as you watch the video.

OR

- Go through the PowerPoint slides. The slides include the exact same material as the videos. As is true in the videos, when a problem is worked, each slide adds one line until the problem is solved. This shows you the step-by-step solution to the problem. When applicable, slides have explanatory notes at the bottom. If you want to print off the slides, you can use the “Notes Page”

layout to see both the slide and notes simultaneously. Note: Check the number of slides before you print them off. Some parts have 40+ slides. OR

- View the videos and work through the slides! This is the best alternative!

Third:

- Read the relevant chapter in the e-Book. **The videos and slides are not intended to replace reading the textbook.**

Fourth:

- Work the homework problems provided on McGraw Hill Connect. The homework problems are not graded – they are provided as a learning tool.
- This is your opportunity to practice what you have learned before you take the graded exam.

Fifth:

- Exam practice problems (with solutions) are available for each exam.

Finally:

- Complete the exams (through McGraw-Hill Connect) on the dates specified on the syllabus. **Exams are only open on the designated dates from 12:01 a.m. to 11:59 p.m.**

Evaluating Outcomes:

Grades for this course are based on the five online, multiple choice exams. Exams include both conceptual questions and numerical problems. Exams are open book, open note. You may use a calculator. THE USE OF ANY OTHER RESOURCE – INCLUDING RECEIVING HELP FROM ANOTHER PERSON – WILL BE CONSIDERED ACADEMIC DISHONESTY AND WILL RESULT IN AN “F” IN THE COURSE.

Evaluation Tools:

Non-cumulative exams (5 @ 20% each) 100%

Final grades will be calculated based on the following scale:

<u>Percent</u>	<u>Grade</u>
90-100	A
80-89	B
70-79	C
60-69	D
below 60	F

ACADEMIC SUPPORT:

Accessibility Services: Students with a documented disability may work with UWG Accessibility Services to receive essential services specific to their disability. All entitlements to accommodations are based on documentation and USG Board of Regents standards. If a student needs course adaptations or accommodations because of a disability or chronic illness, or if he/she needs to make special arrangements in case the building must be evacuated, the student should notify his/her instructor in writing and provide a copy of his/her Student Accommodations Report (SAR), which is available only from Accessibility Services. Faculty cannot offer accommodations without timely receipt of the SAR; further, no retroactive accommodations will be given. For more information, please contact Accessibility Services at: [Accessibility Services](#)

Center for Academic Success: The [Center for Academic Success](#) provides services, programs, and opportunities to help all undergraduate students succeed academically. For more information, contact them: 678-839-6280 or cas@westga.edu

University Writing Center: The [University Writing Center](#) assists students with all areas of the writing process. For more information, contact them: 678-839-6513 or writing@westga.edu

ONLINE COURSES:

UWG takes students' privacy concerns seriously: technology-enhanced and partially and fully online courses use sites and entities beyond UWG and students have the right to know the privacy policies of these entities. For more information on privacy and accessibility for the most commonly used sites, as well as technology requirements visit the UWG Online site at: [UWG online](#).

Students enrolled in online courses can find answers to many of their questions in the [Online/Off-Campus Student Guide](#).

If a student is experiencing distress and needs help, please see the resources available at the [UWG Cares](#) site. Online counseling is also. For more information, go to: [Student Services](#)

HONOR CODE:

At the University of West Georgia, we believe that academic and personal integrity are based upon honesty, trust, fairness, respect, and responsibility. Students at West Georgia assume responsibility for upholding the honor code. West Georgia students pledge to refrain from engaging in acts that do not maintain academic and personal integrity. These include, but are not limited to, plagiarism, cheating, fabrication, aid of academic dishonesty, lying, bribery or threats, and stealing.

The University of West Georgia maintains and monitors a confidential Academic Dishonesty Tracking System. This database collects and reports patterns of repeated student violations across all the Colleges, the Ingram Library, and the School of Nursing. Each incidence of academic dishonesty is subject to review and consideration by the instructor, and is subject to a range of academic penalties including, but not limited to, failing the assignment and/or failing the course. Student conduct sanctions range from verbal warning to suspension or expulsion depending on the magnitude of the offense and/or number of offenses. The incident becomes part of the student's conduct record at UWG.

Additionally, the student is responsible for safeguarding his/her computer account. The student's account and network connection are for his/her individual use. A computer account is to be used only by the person to whom it has been issued. The student is responsible for all actions originating through his/her account or network connection. Students must not impersonate others or misrepresent or conceal their identities in electronic messages and actions. For more information on the University of West Georgia Honor Code, please see the [Student Handbook](#).

UWG EMAIL POLICY:

University of West Georgia students are provided a MyUWG e-mail account. The University considers this account to be an official means of communication between the University and the student. The purpose of the official use of the student e-mail account is to provide an effective means of communicating important university related information to UWG students in a timely manner. It is the student's responsibility to check his or her email.

CREDIT HOUR POLICY:

The University of West Georgia grants one semester hour of credit for work equivalent to a minimum of one hour (50 minutes) of in-class or other direct faculty instruction AND two hours of student work outside of class per week for approximately fifteen weeks. For each course, the course syllabus will document the amount of in-class (or other direct faculty instruction) and out-of-class work required to earn the credit hour(s) assigned to the course. Out-of-class work will include all forms of credit-bearing activity, including but not limited to assignments, readings, observations, and musical practice. Where available, the university grants academic credit for students who verify via competency-based testing, that they have accomplished the learning outcomes associated with a course that would normally meet the requirements outlined above (e.g. AP credit, CLEP, and departmental exams).

HB 280 (Campus Carry):

**UWG follows University System of Georgia (USG) guidance. Information concerning Georgia House Bill 280 may be found at:
[Campus Carry](#)**

Instructor Comments:

I am here to help you achieve whatever goal you have set for yourself in this class. PLEASE feel free to e-mail me at any time anytime you have questions, concerns, or comments!!! Even if you e-mail me outside my office hours, I will respond within 24 hours. Remember, I cannot help you if I do not know you have a problem – this is especially true since I cannot see the pained look on your face!

I would very much appreciate it if you will let me know when you find errors or have problems with the videos or handouts that accompany the videos. An online class is always a work-in-process!

Disruptive behavior will be handled as stated in the Student Conduct Code 3.00 (Appendix A in the Student Handbook). Examples of disruptive behavior are listed in the Handbook.

Academic dishonesty will result in dismissal from the class with a grade of F.

COURSE OUTLINE: (Subject to change)

Day	Date	Assignment	Exam Date* (11:59 p.m.)
F	5/6	Chapter 2	Cost Concepts & Behavior
M	5/11	Chapter	CVP Analysis
T	5/12	Chapter 4	Decision Making
W	5/13	Chapter 6	Fundamentals of Product Costing Exam 1 (Ch 2 & 3)
Th	5/14	Chapter 7	Job Costing
F	5/15	Chapter 8	Process Costing Exam 2 (Ch 4 & 6)
FRIDAY,	5/15/20 IS THE LAST DAY TO DROP WITH A GRADE OF "W"		
M	5/18	Chapter 11	Service Dept. and Joint Costs
T	5/19	Chapter 13	Budgeting Exam 3 (Ch 7 & 8)
W	5/20	Chapter 16	Flexible Budgets & Variances
h	5/21	Chapter 15	Transfer Pricing
F	5/22	Exam 4 (Ch 11 & 13)	
M	5/25	MEMORIAL DAY	
T	5/26	Exam 5 (Ch 15 & 16)	

***NOTE: EXAMS ARE ONLY OPEN ON THE DATES LISTED ABOVE FROM 12:01 A.M. TO 11:59 P.M.**