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

ACC 202-03: Managerial Accounting  
Course Syllabus  
Spring 2017

Instructor: Ms. Katie Davenport, CPA  
Office: Bryan 341  
Phone: 336.256.0111  
Email: cadavenp@uncg.edu  
Office Hours: By appointment only

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.  
4. Identify relevant costs for decision-making.
5. Understand budget preparation, standard costing and variance analysis, and capital budgeting techniques.

The Bryan School of Business and Economics’ Mission Statement

In the Bryan School of Business and Economics, we create and disseminate knowledge about the theory and practice of business. In addition to our courses and research, we accomplish this through hands-on projects, global experiences, and outreach to the community. Our work produces principled leaders and exceptional problem solvers who have a global perspective, an innovative mindset, a broad understanding of sustainability, and a commitment to improve the organizations in which they work and the communities in which they live.

Student Learning Goals

Each program within the Bryan school has separate learning goals as listed with the degree program. The essential components of a professional education in business (excluding the B.S. and B.A. in Economics, the B.S. in Consumer, Apparel, and Retail Studies and the B.A. in Sustainable Tourism and Hospitality) include common courses for breadth and opportunities for advanced work for depth in the various business disciplines. These core business programs share the following common learning goals:

1. Students will implement the various steps of the critical thinking process, supported by the appropriate use of analytical and quantitative techniques, to formulate recommendations for subsequent decision making.
2. Students will apply appropriate ethical standards when making recommendations for business decision making.
3. Students will evaluate business decisions in the context of sustainability goals, balancing environmental, social, and economic needs, conditions, and potential decision impacts.
4. Students will formulate appropriate strategies, in the context of global issues and forces, to improve business performance in the world economy.
5. Students will explain the roles of innovation and innovation management in achieving successful business strategies, decisions, and performance.
6. Students will be able to plan, schedule, contribute to, and lead projects.

Impact of this Course on the Program Student Learning Goals

Upon successful completion of Managerial Accounting (ACC 202), students will have met the Student Learning Goals on sustainability (#3 above). Students will also meet various components of the Critical Decision-Making (#1), and Ethical Management (#2) Goals.
Course Resources:

- **Text**: *Managerial Accounting*, Fourth edition. Braun, Tietz. ISBN: 978-0-13-384933-2. An access code for MyAccountingLab is also required. Access to MyAccountingLab is included with the purchase of a NEW textbook, or can be purchased online.

- **MyAccountingLab (MAL)**: [http://pearsonmylabandmastering.com/](http://pearsonmylabandmastering.com/) We will use MAL for homework assignments in this class (see “Homework Policies” below for additional information). This is required for the course. Access to MAL is included with a NEW textbook purchase or can be purchased online. If you are waiting on financial aid you can receive free access for 14 days. Please go to the MAL website to register. **The course id is**: davenport18683

- **Canvas**: Will be used for announcements and posting of materials and information for class.

- **Student Success Program**: [http://success.uncg.edu/ssp/apply/](http://success.uncg.edu/ssp/apply/) For questions about Student Success, please contact Caitlin Byerly at 334-3682 or ssp@uncg.edu

Computer Resources and Internet Access:

This is a web based class. You must have **reliable high speed** access to the internet and a reliable computer to take this class. Saying that you are having problems with your computer is not a valid excuse for not completing assignments.

Check your UNCG email **DAILY** for email messages from me and check the Canvas Announcements regularly. I will post announcements and other information on Canvas. Use my email address at the top of page one of this syllabus when sending me messages. Failing to read the syllabus, emails or Canvas announcements/updates will not constitute an excuse for missed work, assignments or tests.

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:

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>MAL Homework</td>
<td>15%</td>
</tr>
<tr>
<td>Tests (6 @ 10% each)</td>
<td>60%</td>
</tr>
<tr>
<td>Cumulative Final Exam</td>
<td>25%</td>
</tr>
</tbody>
</table>

The grading scale is as follows:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Score Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>A+</td>
<td>98 - 100</td>
</tr>
<tr>
<td>A</td>
<td>93 - 97</td>
</tr>
<tr>
<td>A-</td>
<td>90 - 92</td>
</tr>
<tr>
<td>B+</td>
<td>88 - 89</td>
</tr>
<tr>
<td>B</td>
<td>83 - 87</td>
</tr>
<tr>
<td>B-</td>
<td>80 - 82</td>
</tr>
<tr>
<td>C+</td>
<td>78 - 79</td>
</tr>
<tr>
<td>C</td>
<td>73 - 77</td>
</tr>
<tr>
<td>C-</td>
<td>70 - 72</td>
</tr>
<tr>
<td>D+</td>
<td>68 - 69</td>
</tr>
<tr>
<td>D</td>
<td>63 - 67</td>
</tr>
<tr>
<td>D-</td>
<td>60 - 62</td>
</tr>
</tbody>
</table>

Graduate students: any average below 73 = F

F = 59 and below

All grades will be transferred from MAL and posted on Canvas. It is your responsibility to make sure they are recorded correctly. Due to the functionality of MAL, there could be a difference between your cumulative grade in MAL and Canvas due to weighting of assignments. The cumulative grade posted in CANVAS is your correct course grade. Please contact me immediately if there is an error in your grades posted to Canvas.

Attendance Policies:

Since this is an on-line course there is no attendance policy. However, I encourage you to utilize all of MAL’s resources and work the demonstration problems. Students who actively participate in the course perform better on homework and exams, resulting in better course grades.

Class Organization, Procedures, and Expectations:

Online Learning: This is an online class where all of your learning will be done through use of the textbook and materials available online. The best way to learn the material is by reading the assigned chapters in the text, utilizing the MAL resources in each chapter, completing the required homework problems in MAL, and working and reworking the additional problems and study guides in MAL. Your final grade will be
based upon your performance on the Chapter homework assignments and the tests. **There are no opportunities for extra credit in this class.**

Online learning **does not** mean that you can work at your own pace or on your own schedule. The online homework and exams have scheduled windows when you must complete them. **It is your responsibility to look at this schedule and adjust your schedule to be able to take them during the scheduled windows. If your work schedule, travel schedule or other responsibilities will not allow you to complete the required assignments at the set times, then you need to drop this class.**

To do well, it is a subject that most students must study regularly instead of waiting until the last minute to cram. You should:

1. Read and STUDY the assigned materials for each assigned date in order to keep up.
2. PAY ATTENTION TO DATES AND TIMES FOR THE HOMEWORK AND THE EXAMS!
3. Do NOT get behind!
4. Check email and Canvas Announcements frequently so you don’t miss important information.
5. Form a **study team** online with other students. Use email to ask each other questions and to explain examples of the topics covered.

**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/violation](http://academicintegrity.uncg.edu/violation) 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.”

Student Disabilities:
Any request for special accommodation must come through the Office of Disability Services with the appropriate paperwork. Please visit http://ods.dept.uncg.edu/services/ 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.

Course Grading and Evaluation:
The final grade that you receive in this class depends upon your grades on a cumulative final exam, tests, and homework assignments.

Tests & Final Exam:
There will be six tests and a final exam. The test schedule is as follows:

- **Test 1:** January 30, 2017
- **Test 2:** February 20, 2017
- **Test 3:** March 20, 2017
- **Test 4:** April 3, 2017
- **Test 5:** April 17, 2017
- **Test 6:** May 1, 2017
- **Final Exam:** May 6, 2017

The tests will consist of multiple choice questions for the respective chapters (as outlined in the course schedule). The final exam will be comprehensive, consisting of all the material covered during the semester. All tests and the final exam will be administered online through MAL. **Note:** All exams are closed book, timed exams.
There are no make-up tests. If you have prior permission from me, 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.

Homework Assignments:

- MyAccountingLab (MAL) can be accessed using the course id and following the website link above (page 1).
- 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 unlimited 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.
- 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 Canvas and MAL. If, for some reason, an assignment due date is changed, the change will be announced in Canvas. You will also be able to see the updated due date in Canvas and MAL. You are responsible for checking the syllabus and reading all announcements in Canvas.
- Homework grades will be posted in Canvas after the assignment is due. You are responsible for ensuring that the assignment grades in Canvas are the same as the assignment grades in MAL. If there is a problem with the grade in Canvas, please contact me immediately.
- If you are experiencing a problem with the MAL website, 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, please send me an email before the assignment is due to let me know.

Grades:

- All grades will be posted to Canvas. To determine your grade at any point during the semester, use the grades on Canvas and the weights shown on the first page of this syllabus.
- There are no opportunities for individual extra credit in this course.
**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.
- Think about solutions or answers to all discussion questions and the assigned problems at the end of each chapter.
- Work extra exercises.

The material in this course may be challenging for some. However, it is vital to your professional success. If you are having problems understanding the subjects presented, please take advantage of tutoring offered in Bryan 335, or see 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.