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

ACC 202-04D: Managerial Accounting  
Course Syllabus  
Spring 2018 – Online  
Section

Instructor: Mr. Josh Moore  
Office: Bryan 336  
Phone: (336) 334-5603  
Email: jpmoore2@uncg.edu  
Office Hours: Tuesday 3:30PM-5:30PM, Thursday 12:30pm-1:30pm 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.
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, 5th edition. Braun & Tietz. ISBN: 9780134642093 (loose leaf), or 9780134641805 (hardcover). An access code for MyAccountingLab (MAL) is also required. An access code for MAL is included with the purchase of a NEW textbook, or can be purchased separately online. If you would prefer to purchase the e-book instead of a textbook, you can purchase the MAL access code (ISBN: 9780134161648) online when you register for MAL and select the option WITH the e-book. *If you are waiting on financial aid you can receive free access for about 14 days.*
- I have linked MAL with Canvas. To register for MAL go into Canvas and follow the links for ‘MyLab and Mastering’ in the course navigation menu (on the left-hand column). Once you have registered for MAL, you will access MAL within Canvas.
- **Canvas** 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.

Grading:
Course grades will be determined as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>MAL Homework</td>
<td>20%</td>
</tr>
<tr>
<td>Spreadsheet Assignment</td>
<td>10%</td>
</tr>
<tr>
<td>Exams (3 @ 13.33% each)</td>
<td>40%</td>
</tr>
<tr>
<td>Cumulative Final Exam</td>
<td>30%</td>
</tr>
</tbody>
</table>

The grading scale is as follows: (final course grades will be rounded to the nearest whole number)

<table>
<thead>
<tr>
<th>Grade</th>
<th>Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>A+</td>
<td>97 - 100</td>
</tr>
<tr>
<td>A</td>
<td>93 - 96</td>
</tr>
<tr>
<td>A-</td>
<td>90 - 92</td>
</tr>
<tr>
<td>B+</td>
<td>87 – 89</td>
</tr>
<tr>
<td>B</td>
<td>83 - 86</td>
</tr>
<tr>
<td>B-</td>
<td>80 - 82</td>
</tr>
<tr>
<td>C+</td>
<td>77 - 79</td>
</tr>
<tr>
<td>C</td>
<td>73 - 76</td>
</tr>
<tr>
<td>C-</td>
<td>70 - 72</td>
</tr>
<tr>
<td>D+</td>
<td>67 - 69</td>
</tr>
<tr>
<td>D</td>
<td>63 - 66</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 posted on Canvas. It is your responsibility to make sure they are recorded correctly. **Canvas is the official source of your grade in this class (not MyAccountingLab).** Please contact me immediately if there is an error.
Students are expected to abide by the UNCG’s Academic Integrity Policy and the Student Code of Conduct:
  o Student Conduct: http://sa.unCG.edu/handbook/student-code-of-conduct/
  o Academic Integrity Policy: https://drive.google.com/file/d/0B0rFGGhJvbDHUExSZmFFaWFmb00/view

The Academic Integrity webpage has additional resources for students. Please visit academicintegrity.uncg.edu

Please refer to the “Professionalism” section of this syllabus for class conduct expectations.

Any evidence of cheating, falsification or facilitating academic dishonesty that is brought to my attention is considered a violation of UNCG’s Academic Integrity Policy and will be documented as such. Students found guilty of violating the policy will receive grade-related sanctions determined on a case-by-case basis.

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

Students in Distress: UNCG cares about student success and recognizes 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, visit http://sa.unCG.edu/dean/distress/ and/or contact the Dean of Students Office at 334-5514, Counseling Center at http://shs.uncg.edu/cc/counseling/crisis or Students First Office at 334-5730. The Counseling and Testing Center is available for mental health assistance, 334-5874. You may also visit me during my office hours.

Weather Policy: In the event of an adverse weather event (ice, snow, hurricane), this class will 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.

Professionalism:
I expect you to conduct yourself professionally throughout the semester. If you send me an email, please be polite and professional and please allow me 24-48 hours (during the school week) to respond. I rarely check email on the weekends, so if you email me sometime between Friday afternoon and Sunday night, please do not expect a response until sometime Monday morning or afternoon.
Course Grading and Evaluation:
The final grade that you receive in this class is based on a cumulative final exam, three mid-term exams, a spreadsheet project, and multiple homework assignments per chapter on MAL. There will be no opportunities for extra credit. Each assignment is an opportunity to improve your grade.

Exam Policies:

- Exams will be administered through MyAccountingLab. You will be allowed to use a calculator and blank (unlined) paper. Exams are closed book. You may not access the textbook, notes or MAL resources during exams.
- You will need access to reliable computer and internet during the exam. Please be sure to run computer updates BEFORE you begin the exam. Also, ensure that you enable any pop up blockers BEFORE you begin the exam.
- **This course requires a proctored FINAL EXAM. Please note that the Final Exam is scheduled for Saturday, April 28 from 3:30-6:30 p.m.** This schedule is set by the University and cannot be changed. Please plan accordingly. I will reserve at least a classroom, but rather I hope to secure a computer lab on UNCG’s campus for free proctoring during the exam window. Or you may use UNC Online to schedule proctoring.
  
  If you are unable to take the Final Exam in the classroom that I provide from 3:30-6:30PM on 4/28/18, you will need to use UNC Online for proctoring and take the exam BEFORE December 2nd. There is typically a charge for proctoring services, but there are a number of proctoring options if you plan in advance. I recommend securing proctoring at least 2 weeks in advance of the final exam if you need to do so. I will post more information about UNC Online to Canvas later in the semester.
- You may not share or borrow calculators during exams. Cell phones or other PDAs may not be used in place of calculators.
- **Any** electronic device other than a computer and calculator in the “ON” position during an exam will result in a grade of **zero**.
- Mid-term exams are not cumulative, but are closed book. The final exam is cumulative and proctored.
- There are no makeup mid-term exams. If you have prior permission from the instructor, 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 on the exam. At the time of notification, I will determine whether to consider the absence excused or unexcused and I will follow University policy. In the event you miss an exam for medical or psychological circumstances, you must provide me with written verification.
- If proper notification and supporting documentation is not provided, your absence will be considered unexcused and your grade will be a 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).
Homework Assignments:

- I have linked MyAccountingLab with Canvas. To register you do not need a course ID, but rather follow the links in Canvas under ‘MyLab and Mastering’ in the course navigation menu (left-hand column menu). Once registered (with your access code), you can access MAL via Canvas.
- You will have three (3) different assignments in MAL per chapter. The first is called video assignments. This is a set of 10-15 short (usually 3-5 minutes or less) videos introducing and/or applying the topics from the chapter. You MUST watch all videos from these assignments to allow the next assignment to open up, which is called “short exercise” assignments. These are the shorter questions in the back of each chapter that should help you apply the concepts you have learned in the context of a short problem. You must complete at least 1% of this assignment to then be able to access the 3rd assignment, “Exercises and Problems.” You will be required to complete the three assignments in that order for all chapters. The video assignment is not graded since you will always have to get 100% anyways, but the other two assignments are both equally weighted in the 20% homework grade category.
- You are allowed unlimited attempts at for each of the graded homework assignments. However, you only have (3) attempts on each homework question before it gives you the answer and will then give you a new problem with different numbers. You will have the availability of the “Help Me Solve This” function on most questions. The purpose of giving you unlimited attempts on each assignment is to provide you with an environment that allows you to practice as much as you need to achieve the maximum points for each question. It would be a disservice to yourself to just “get through” the problems and get the points without understanding what you completed, so please don’t do that to yourself. Please take your time and make sure you understand what you are answering rather than just getting it done.
- 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.
- The lowest homework grade will be dropped.
- The due dates for all assignments are listed in the tentative schedule at the end of this syllabus. I will post assignments on MAL at least two weeks before they are due to allow you ample time to complete them. If for some reason an assignment due date is changed from the schedule below, then the change will be announced in class and on Canvas. 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 Canvas.
- 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 Canvas as soon as they are available. To determine your grade at any point during the semester, use the grades on Canvas and the weights shown on the second page of this syllabus.
- There are no opportunities for individual extra credit in this course.
Technology and Course Expectations

COMPUTER RESOURCES AND INTERNET ACCESS

**Online Learning:** This is an online class where all of your learning will be done through use of the textbook and materials available online. 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 exams.

**Technology Issues, Canvas and MAL:** It is your responsibility to have your technology up and running in a reliable manner. Saying that you are having problems with your technology is not a valid excuse for not completing assignments.

**Class Schedule:**
Online learning **does not** mean that you can work at your own pace or on your own schedule. There is a detailed schedule at the end of this syllabus of the material to be covered and when it will be covered. The online videos and Short Exercise Homework, Exercise/Problems 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.**

ACC 202 is a subject that most students must study regularly instead of waiting until the last minute to cram. To do well, follow these 10 steps:

1. Read and **STUDY** the assigned materials for each assigned date in order to keep up.
2. Watch the chapter videos (and take notes!) assigned in MAL.
3. Complete the required **Short Exercise Assignments** in MAL after reading the chapter and watching the chapter videos.
4. Complete the **Exercises/Problems homework assignments** in MAL.
5. Use the “Ask my instructor” button when completing homework in MAL. This button should be visible on MOST homework problems. It will send me a link with the problem you are currently stuck on. MAKE SURE TO ASK ME A QUESTION. Don’t just hit the button and hit send, or say something generic like “need help.” Give me a specific question as to how I can help or explain the part you are struggling with.
6. Utilize the MAL resources for each chapter (study plan, pre- and post-tests, Dynamic Study Modules, etc.)
7. **PAY ATTENTION TO DATES AND TIMES FOR THE HOMEWORK AND THE EXAMS!** Do NOT get behind!
8. Check email and Canvas Announcements frequently so you don’t miss important information. I will send out weekly updates and reminders and may post additional information to Canvas based on feedback from students in the course. I welcome your questions and comments!
9. Use the tutors in Bryan 335, or you may email me regarding homework questions. I will either answer directly or find a tutor to assist you.
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 Canvas during the first week of class.

Weekly Webex: It is my goal to participate in a weekly Webex for this online section of ACC 202. You will find the Webex link on the left side of our Canvas course page. I will schedule a 1-hour Webex every Monday (with possibly a couple of exceptions) from Noon-1PM. I will usually use about half of this time to “lecture” on the material from each chapter and/or work problems at the end of the chapter, and the other half I will try to save for you to ask questions on the material. The first exception to this every Monday rotation is that I will hold the first session on WEDNESDAY, January 10th at Noon instead of Monday this week. I want to give you all a couple of days to get acclimated to the course before the first session. I will post the recorded Webex sessions to Canvas so that you can view it later if you were unable to attend. These sessions are completely optional and are simply to give you a chance to engage and interact with me a little bit on a weekly basis. Please make sure that you ask chapter specific questions during this time and not something that is personal or pertains to only you and not the rest of the class. If you have any specific questions that pertain to you and only you, email me or call me outside of this time and I would be glad to answer whatever question you have.
### Tentative Course Outline – Spring 2018

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.

<table>
<thead>
<tr>
<th>Day</th>
<th>Assignments Due Date</th>
<th>Chapter</th>
<th>Assignment(s) Due:</th>
</tr>
</thead>
</table>
| Monday       | January 15            | Chapter 1: Intro to Managerial Accounting    | 1. Video Assignments (must complete before #2, but is not graded)  
2. Short Exercises (graded, must earn 1% before opening Exercise and Problems HW)  
3. Exercises and problems |
| Monday       | January 22            | Chapter 2: Building blocks of Managerial Accounting | 1. Video Assignments (must complete before #2, but is not graded)  
2. Short Exercises (graded, must earn 1% before opening Exercise and Problems HW)  
3. Exercises and problems |
| Monday       | January 29            | Chapter 3: Job Costing                       | 1. Video Assignments (must complete before #2, but is not graded)  
2. Short Exercises (graded, must earn 1% before opening Exercise and Problems HW)  
3. Exercises and problems (graded) |
| Monday       | February 5            | Chapter 4: Activity-Based Costing            | 1. Video Assignments (must complete before #2, but is not graded)  
2. Short Exercises (graded, must earn 1% before opening Exercise and Problems HW)  
3. Exercises and problems (graded) |
| Wednesday    | February 7            | EXAM 1                                       | Exam will be on MAL and will be open from 8AM-10PM. You will have one hour to complete the exam. |
| Monday       | February 19           | Chapter 6: Cost Behavior                     | 1. Video Assignments (must complete before #2, but is not graded)  
2. Short Exercises (graded, must earn 1% before opening Exercise and Problems HW)  
3. Exercises and problems (graded) |
| Monday       | February 26           | Chapter 7: Cost-Volume-Profit Analysis       | 1. Video Assignments (must complete before #2, but is not graded)  
2. Short Exercises (graded, must earn 1% before opening Exercise and Problems HW)  
3. Exercises and problems (graded) |
| Monday       | March 5               | Spring Break!!!                              | Enjoy your break!!!!! |
| Monday       | March 12              | Chapter 8: Relevant Costs for Short-Term Decisions | 1. Video Assignments (must complete before #2, but is not graded)  
2. Short Exercises (graded, must earn 1% before opening Exercise and Problems HW)  
3. Exercises and problems (graded) |
<table>
<thead>
<tr>
<th>Date</th>
<th>Assignment</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wed March 14</td>
<td><strong>EXAM 2</strong></td>
<td>Exam will be on MAL and will be open from 8AM-10PM. You will have one hour to complete the exam.</td>
</tr>
</tbody>
</table>
| Mon March 19 | Chapter 9: The Master Budget | 1. Video Assignments (must complete before #2, but is not graded)  
2. Short Exercises (graded, must earn 1% before opening Exercise and Problems HW)  
3. Exercises and problems (graded) |
| Mon March 26 | Chapter 10: Performance Evaluation | 1. Video Assignments (must complete before #2, but is not graded)  
2. Short Exercises (graded, must earn 1% before opening Exercise and Problems HW)  
3. Exercises and problems (graded) |
| Mon April 2 | Chapter 11: Standard Cost and Variances | 1. Video Assignments (must complete before #2, but is not graded)  
2. Short Exercises (graded, must earn 1% before opening Exercise and Problems HW)  
3. Exercises and problems (graded) |
| Wed April 4 | **Exam # 3**     | Exam will be on MAL and will be open from 8AM-10PM. You will have one hour to complete the exam. |
| Mon April 9 | Spreadsheet Assignment Due | Spreadsheet Assignment due |
| Mon April 16 | Chapter 12: Capital Investment Decisions | 1. Video Assignments (must complete before #2, but is not graded)  
2. Short Exercises (graded, must earn 1% before opening Exercise and Problems HW)  
3. Exercises and problems (graded) |
| Mon April 23 | Chapter 13: Statement of Cash Flows | 1. Video Assignments (must complete before #2, but is not graded)  
2. Short Exercises (graded, must earn 1% before opening Exercise and Problems HW)  
3. Exercises and problems (graded) |
| Saturday Dec 2 | Cumulative Final Exam | Saturday, April 28th from 3:30-6:30 PM  
*See exam policies above for details |