

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

ACC 202-01: Managerial Accounting
Course Syllabus
Fall 2018 – Mon/Wed 3:30-4:45PM

Instructor: Dr. Soonchul Hyun
Office: Bryan 341
Phone: (336) 256-0111
Email: s_hyun@uncg.edu
Office Hours: Monday/Wednesday 2:00pm-3:00pm, 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.
3. Perform cost-volume-profit analysis.
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.
- **Learning Catalytics:** We will use this to answer multiple choice questions in class each week to see how well the class is grasping the concepts. You should automatically have this feature in MyAccountingLab UNLESS you bought the access code for MyAccountingLab on the Pearson website and chose NOT to include the etext. If that is the case, then you must purchase it for \$12. Otherwise, you should already have it.

Grading:

Course grades will be determined as follows:

MAL Homework	15%
Class Participation/Learning Catalytics	5%
Spreadsheet Assignment	10%
Exams (3 @ 15% each)	45%
Cumulative Final Exam	25%

The grading scale is as follows:

A = 93 - 100	A- = 90 - 92	B+ = 87 - 89	Graduate students: any average below 73 = F
B = 83 - 86	B- = 80 - 82	C+ = 77 - 79	
C = 73 - 76	C- = 70 - 72	D+ = 67 - 69	
D = 63 - 66	D- = 60 - 62	F = 59 and below	

I will only round final grades mathematically, never more. For instance, a final course average of 89.7 will be rounded to an A-. However, an average of 89.3 would be rounded to an 89 and would result in a B+.

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 MvAccountingLab). Please contact me immediately if there is an error.

UNIVERSITY POLICIES & RESOURCES

- Students are expected to abide by the UNCG's Academic Integrity Policy and the Student Code of Conduct:
 - **Student Conduct:** <http://sa.uncg.edu/handbook/student-code-of-conduct/>
 - **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. This means that you arrive to class on-time, stay for the entire class and pay attention during class (no talking, texting, or using the Internet). 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, homework on MAL (“pre” and “post”), and participation (Learning Catalytics). There will be no opportunities for extra credit. Each assignment is an opportunity to improve your grade.

Exams:

There are four exams: three during the semester and one cumulative final exam. All exams are multiple choice. The first exam covers Chapters 1 - 4. The second exam covers Chapters 6 – 8. The third exam covers Chapters 9 & 11. Each exam is held in class and is administered as on paper. You have no more than 75 minutes to complete each exam. The final exam is cumulative and covers all topics for the semester, with more emphasis on Chapters 10, 12, and 13.

All exams are CLOSED BOOKS and CLOSED NOTES. There are no make-up exams. If you have prior permission from me, then 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.

Note: You may not borrow or share calculators during exams. Absolutely no cell phones or other PDAs may be used during an exam. All cell phones should be turned off during exams. Out of respect to other students in the class, if your cell phone goes off, vibrates, or makes any other audible sounds during an exam, your exam will be taken, and you will receive a grade of 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).

Class Participation:

Participation grades are based on responses to questions asked during class in Learning Catalytics. You will receive participation points for each question ANSWERED, not those that you get correct. Your grade for each session will be based on how many questions you answer versus how many are asked in each session. To answer these questions, you must have your laptop, a tablet, smartphone, or some way to access MAL during class. **If you forget a device in any given class period, you will not be allowed to makeup those questions.** I will drop your lowest grade in this category.

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.**
- 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 three (3) attempts at each homework question and you have the availability of the “Question Help” function on each question.
- **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.**
- Answers to homework assignments will be available in MAL after the assignment 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 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.

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.

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
- Come to class prepared
- Think about solutions or answers to all discussion questions and the assigned problems at the end of each chapter
- Prior to lecture, read (and read again) the chapter with emphasis on comprehension (not memorization)
- If you do not understand a concept, write down your questions and bring them to class.
- **Take advantage of my office hours**
- **Email me questions**
- Since interaction facilitates learning, try to participate in discussion of the material
- Work extra exercises (see the study plan).

The material in this course may be challenging for some. However, it is vital to your professional success. If you have problems understanding the topics, please take advantage of tutoring offered in B335, or contact 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.

My goal is to provide a course where you may learn productively and effectively. **I invite your suggestions for helping me achieve that goal.**

ACC 202.01 – Fall 2018 – Tentative Course Outline (subject to change)

Day	Class Date	Chapter/Topic	Assignment Date
Wed	Aug 15	Syllabus/Expectations	
Mon	Aug 20	Chapter 1: Intro to Managerial Accounting	MAL Ch 1 HW due Sunday, Aug 26 at 11:59pm
Wed	Aug 22	Chapter 2: Building Blocks of Managerial Accounting	
Mon	Aug 27	Chapter 2: Building Blocks of Managerial Accounting	MAL Ch 2 HW due Sunday, Sep 2 at 11:59pm
Wed	Aug 29	Chapter 3: Job Costing	
Mon	Sep 3	Labor Day	No Class!
Wed	Sep 5	Chapter 3: Job Costing	MAL Ch 3 HW due Tuesday, Sep 11 at 11:59pm
Mon	Sep 10	Chapter 4: Activity-Based Costing	
Wed	Sep 12	Chapter 4: Activity-Based Costing	MAL Ch 4 HW due Tuesday, Sep 18 at 11:59pm
Mon	Sep 17	Review for Exam 1 & brief intro to Ch 6 (not on the exam)	
Wed	Sep 19	Exam 1	Exam 1: Chapters 1-4 – In Class
Mon	Sep 24	Chapter 6: Cost Behavior	
Wed	Sep 26	Chapter 6: Cost Behavior	MAL Ch 6 HW due Tuesday, Oct 2 at 11:59pm
Mon	Oct 1	Chapter 7: Cost-Volume-Profit Analysis	
Wed	Oct 3	Chapter 7: Cost-Volume-Profit Analysis	MAL Ch 7 HW due Tuesday, Oct 9 at 11:59pm
Mon	Oct 8	Fall Break	No Class!
Wed	Oct 10	Chapter 8: Relevant Costs for Short-Term Decisions	
Mon	Oct 15	Chapter 8: Relevant Costs for Short-Term Decisions	MAL Ch 8 HW due Tuesday, Oct 16 at 11:59pm
Wed	Oct 17	Chapter 9: The Master Budget	
Mon	Oct 22	Exam 2	Exam 2: Chapters 6-8 – In Class
Wed	Oct 24	Chapter 9: The Master Budget	MAL Ch 9 HW due Tuesday, Oct 30 at 11:59pm
Mon	Oct 29	Chapter 11: Standard Cost and Variances	
Wed	Oct 31	Chapter 11: Standard Cost and Variances	MAL Ch 11 HW due Tuesday, Nov 6 at 11:59pm
Mon	Nov 5	Chapter 10: Performance Evaluation	

Wed	Nov 7	Exam 3	Exam 3: Chapters 9&11 – In Class
Mon	Nov 12	Chapter 10: Performance Evaluation	MAL Ch 10 HW due Sunday, Nov 18 at 11:59pm
Wed	Nov 14	Chapter 12: Capital Investment Decisions	Spreadsheet Assignment due Sunday, Nov 18
Mon	Nov 19	Chapter 12: Capital Investment Decisions	MAL Ch 12 HW due Sunday, Nov 25 at 11:59pm
Wed	Nov 21	Thanksgiving Holiday	No Class!
Mon	Nov 26	Chapter 13: Statement of Cash Flows	
Wed	Nov 28	Chapter 13: Statement of Cash Flows & Course Wrap Up	MAL Ch 13 HW due Thursday, Nov 29 at 11:59pm
Fri	Nov 30	Final Exam In Class (Comprehensive)	Final exam is scheduled for 3:30pm-6:30pm in our regular classroom

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.