

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

ACC 202-03/04: Managerial Accounting
Course Syllabus
Fall 2018

****Please note that this course is online, but it does require a proctored final exam.****

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Office Hours: T/R 11.00am – 12.30pm or by email – look for WebEx session announcements.
Tutors: **Accounting Department Tutoring in Bryan 335** – times will be announced in Canvas soon

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 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, often from links within the 'Chapter To Do List' pages.
- I have placed many other resources within Canvas. **Take some time now to learn about the 'Chapter To Do Lists' and linked material. Try out different resources and see what works best for your learning style.**
- **Tutoring:** Tutoring is available in 335 Bryan. Please see "Tutoring" below for additional information.

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.
- Most materials for this course will be completed online through Canvas/MyAccountingLab (see below for further details). **I will provide review sessions before each exam.** I will also hold virtual office hours via WebEx each week to answer student questions.
- **This course requires a proctored final exam.** I will reserve a block of time for FREE proctoring on UNCG's campus for the exam. If you are unable/unwilling to take the exam during this block of time, you will need to use UNC Online (<https://online.northcarolina.edu/>) to schedule exam proctoring. Using UNC Online means you can take the exam from any location (e.g., at home) – you do not need to be on the UNCG campus. There is typically a charge for proctoring services, but there are a number of proctoring options if you plan in advance. More details are in the "Exams" section below and posted to Canvas.
- 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 homework, spreadsheet assignment, prerequisite exercises, 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 complete assignments 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.**

Tutoring:

- **FREE tutoring** for this course is available in Bryan 335. No appointment is needed – just drop in during scheduled tutoring hours. The tutoring room is staffed by graduate assistants in the masters in accounting program. If you are unsure who is on duty, **please ask**.
- Tutoring hours will be announced in Canvas once they are available (usually within the first week of class).
- Be sure to bring your notes and other relevant materials. If you have a question about a homework problem, you will need to either have your book or your laptop/tablet with you to access MAL.
- The feedback on tutors 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 201, ACC 202, ACC 218 and FIN 315 so please be considerate of others that are waiting when you are receiving help.

Course Grading and Evaluation

Grading:

Course grades will be determined as follows:

MAL Homework	20%
Spreadsheet Assignment	10%
Exams (3 exams weighted equally)	40%
Cumulative Final Exam - Proctored	30%

The grading scale is as follows:

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

Grade Policies:

- **All grades will be posted on Canvas. It is your responsibility to make sure they are recorded correctly. Please contact me immediately if there is an error.**
- I will make every effort to post grades to Canvas as quickly as possible. If a grade in Canvas is not correct, please email me as soon as you notice the issue.
- If you need documentation of your grades at any point during the semester for a fraternity/sorority, scholarship, or any other reason, please email me your request 24 hours before you need the documentation so that I have time to review your grades in Canvas.
- Canvas will allow you to determine your approximate grade at any point during the semester.
- Course Evaluation: as an incentive, I will add 2 points to your final exam grade if you complete the course evaluation.
- Other than the course evaluation there are no opportunities for extra credit in this course. Each assignment/exam is an opportunity to improve your grade.

Grading Details

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 will access MAL via Canvas.

- For each topic follow the Chapter To Do List in Canvas. This usually includes: 1) Reading the chapter and completing Directed Reading notes; 2) watching videos; 3) working the required Dynamic Study Module (DSM) assignment; 4) completing the graded homework assignment; posting any questions to the Discussion Board.
- Complete the Dynamic Study Module (DSM) assignments prior to attempting homeworks. A reasonable attempt at the DSM assignment must be made before you can proceed to the homework. The DSM assignments are designed to help you work through the material before you are assessed on it. Therefore, although the DSM assignments are required, they are not graded for credit.
- You are allowed three (3) attempts at each homework question and you have the availability of the “Help Me Solve This” function.
- **Late homework will not be accepted, except for documented illnesses or emergencies. Completing the assignment before the due date reduces your chance of missing an assignment. In the case of illness or emergency, if at all possible, contact me prior to homework assignment due dates.**
- **The lowest homework grade will be dropped.**
- 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 the Syllabus. If for some reason an assignment due date is changed, then the change will be announced on Canvas and 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.

Exams:

- Exams will be administered through MyAccountingLab.
- There are three mid-terms and a final exam (cumulative)
- You will be allowed to use a calculator and blank (unlined) paper. Cell phones or other PDAs **may not be used** in place of calculators.
- All exams are closed book and the final exam is cumulative and proctored. You may not access the textbook, notes, other browsers or MAL resources during exams.
- You will need access to reliable computer and internet during exams. 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.
- **I will provide review session materials before each exam. I will also be available via WebEx or email** in case you have questions.
- Students are expected to arrive on-time for proctored exams and complete exams without breaks.
- 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. If you miss an exam for medical or psychological circumstances, then you must provide me with written verification. If proper notification and supporting documentation is not provided, then your absence will be considered unexcused and your grade will be a zero.
- **Please note that the Final Exam is scheduled for Saturday, April 28 from 3.30 pm to 6.30pm.**
- **This course requires a proctored final exam. You have two options for this proctored exam:**
 - **Option 1:** I will reserve a block of time for FREE proctoring on UNCG’s campus for the exam. The on campus final exam day is **Friday July 20, starting at 1pm.**
 - **Option 2:** If you are unable/unwilling to take the exam on campus, then you will need to use UNC Online (<https://online.northcarolina.edu/>) to schedule exam proctoring. Using UNC Online means you can take

the exam from any location (e.g., at home) – you do not need to be on the UNCG campus. There is typically a charge for proctoring services, but there are a number of proctoring options if you plan in advance. The exam window for this option is **Thursday July 19 to Friday July 20**. I recommend securing proctoring at least 2 weeks in advance of each scheduled exam. I will post more information about exam proctoring in Canvas. **Any** electronic device, other than a computer and basic calculator, in the “ON” position during an exam will result in a grade of **zero**.

- In accordance with UNCG’s policy, only those students with more than two final exams within 24 hours and whose ACC 202 final exam is the middle exam in a sequence of three may take the final exam on the make-up day. To do so, you must provide me with documentation from the University Registrar’s Office, 180 Mossman Building, at least one week prior to the final exam date.

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).

UNIVERSITY POLICIES & RESOURCES

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://sa.uncg.edu/handbook/academic-integrity-policy/> 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.” Please visit https://bryan.uncg.edu/wp-content/uploads/2017/08/faculty_student_guidelines.pdf for further information.

Student Disabilities:

Any request for special accommodation must come through the Office of Accessibility Resources & Services with the appropriate paperwork. Please visit: <http://ods.uncg.edu/> 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.

Weather Policy:

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

General Policies and Expectations

Professionalism and Ethical Behavior:

This is a business course. I expect you to conduct yourself professionally throughout the semester. This means that anything you post to Canvas, email messages and voice messages should be respectful and constructive. Because this course moves at a fast pace, please contact me as soon as you encounter difficulties so that I may be of the most assistance. If you send me an email, please be polite and professional and allow me 24 hours to respond. Do not repeatedly send me the same email if you do not hear back from me right away.

Expectations:

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, watch the videos, and use other MAL resources that suit your learning style.
- Think about solutions or answers to all discussion questions and the assigned problems at the end of each chapter
- For each topic read (and read again) the chapter with emphasis on comprehension (not memorization)
- If you do not understand a concept, write down your questions and email me.
- Take advantage of my office hours, tutoring hours, and MAL resources
- Email me questions
- Since interaction facilitates learning, form a **study team** online with other students. Use email to ask each other questions and to explain examples of the topics covered.
- Work extra exercises

Final Comments

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.**

Don't hesitate to contact me throughout the semester with questions! I wish you much success!

Tentative Course Outline – Fall 2018

Week	Topic/Event	Assignments
		1. Read the topic chapter and watch the videos 2. Attempt the DSM assignment 3. Complete MAL Homework
Part I: Introduction and Costing		
1	Chapter 1: Intro to Managerial Accounting	
2	Chapter 2: Building Blocks of Managerial Accounting	
3	Chapter 3: Job Costing	
4	Chapter 4: Activity-Based Costing	
5	Exam #1 covering chapters 1–4	Exam #1: Friday, Sept. 14
Part II: Short-Term Decisions		
6	Chapter 6: Cost Behavior	
7	Chapter 7: Cost-Volume-Profit Analysis	
8	Chapter 8: Relevant Costs for Short-Term Decisions	
9	Monday-Tuesday: Fall Break Exam #2 covering chapters 6-8	Exam #2: Friday, Oct. 12
10	Chapter 9: The Master Budget	
11	Chapter 11: Standard Costs and Variances	
12	Exam #3 covering chapters 9&11	Exam #3: Friday, Nov. 2
PART III: Long-Term Decisions		
13	Chapter 10: Performance Evaluation	Spreadsheet Project: Friday, Nov. 9
14	Chapter 12: Capital Investment Decisions	
15	Chapter 13: Statement of Cash Flows Wednesday-Friday: Thanksgiving	
16	Final Exam: Comprehensive - Proctored	Final Exam: Saturday, Dec. 1, noon-3.00pm

All MAL assignments and exams 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.