

**Managerial Accounting I**  
**Spring 2014**  
**Consortium International University**  
**Paderno del Grappa**

**Instructor:** Roger Chope  
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Office location and office hours TBA

**Text:** *Managerial Accounting (Creating Value in a Dynamic Business Environment)* by Ronald W. Hilton; 6<sup>th</sup> International Edition, McGraw-Hill

**Course Objectives:** 6A:002 introduces the principles, techniques and processes of managerial accounting. Managerial accounting addresses information that managers use to make decisions. Thus, this course is about making good decisions, influencing others to make good decisions and designing measurement systems to support those decisions. The skills you will develop in this class are applicable not only to business settings, but to any setting which it is important to make effective decisions.

After completing this course you will:

1. understand basic terminology and methods of management accounting
2. appreciate the concepts underlying current practices in management accounting
3. be able to apply these concepts to business problems

**Prerequisites:** In order to be successful in this class you need to have taken and passed the prerequisite courses, the most important of which is Introduction to Financial Accounting. Be careful – you may not get credit for taking this course at your home institution if you have not had the prerequisites.

**Class structure:** Class sessions will be a combination of lecture, discussions, and problem-solving. I will assign homework for each chapter. Generally I will not collect it, but a word of caution is in order here. Successful accounting students will tell you that the only way to learn accounting at this level is to practice, practice, practice, and to understand what you are doing rather than going through the motions. I will approach homework in class by asking if there are any questions on the assigned problems. Often I will ask you to explain how you solved them so we all can learn from what you did, If this does not seem to be working, I reserve the right to collect homework and grade it.

**Exams:** There will be three exams: two midterms and a final. The format of the exams will be mostly problems, with a few short essay questions. The problems will resemble those assigned for homework, and the essays will mirror discussions we had in class. There may also be weekly quizzes to help you gauge your progress in the course as we go along.

**Communication:** When we need to communicate with each other outside the classroom, we will primarily use e-mail. My e-mail address is at the top of the syllabus. Please be sure that the e-mail address that the office has for you is the one that you want me to use.

**Grades:** Grades will be based on an accumulation of total points allocated approximately as follows:

|            |            |
|------------|------------|
| Midterm #1 | 100        |
| Midterm #2 | 100        |
| Final Exam | 100        |
| Quizzes    | <u>100</u> |
| Total      | <u>400</u> |

Class participation will be used to resolve borderline grades.

Course grades will be approximately distributed according to the recommended guidelines of the Accounting Department at the University of Iowa, which is 25% A's, 35% B's, 30% C's and 10% D's. These are only guidelines.

**Schedule:** We have been assigned to the B3 block. A day by day schedule is attached.

**Policies:**

*CIMBA Attendance Policy:*

Attendance at all classes and CIMBA sanctioned activities is MANDATORY. All unexcused absences will have the following consequences:

- 1<sup>st</sup> absence will result in the loss of 1/3 of a letter grade in the class
- 2<sup>nd</sup> absence (cumulative) will result in the loss of an entire letter grade
- 3<sup>rd</sup> absence (cumulative) will result in dismissal from the program

Absences due to illness require a note from the CIMBA Undergraduate Office Staff and/or the Instituto Filippin medical staff. If a student is sick and cannot attend class, he/she must inform the CIMBA Staff immediately and failure to do so will result in an unexcused absence.

*Accommodating Disabilities:*

If you have a disability that may require some modification of seating, testing, or any class requirement, please let me know as soon as possible so that appropriate arrangements can be made. Similarly, if you have any emergency medical information that I should be aware of, or if you need special arrangements in the event of the building being evacuated, please let me know. Please see me after or outside of class to discuss these issues.

*Policy on Cheating:*

It is my sincere hope that no student in this class submits work which is not his or her own. However, it seems prudent to clarify in advance the policy on cheating. If I determine that any assignment was not written solely by the student whose name appears on the assignment, the student will receive a zero (0) for the assignment and may receive an "F" for the class. All incidents of cheating will be reported to the CIMBA Undergraduate Office and the Associate Dean of the Tippie College of Business and the student may be placed on disciplinary probation for the remainder of the semester. In general, the decision of the professor may be appealed to the CIMBA Undergraduate Staff and/or the College of Business Judicial Board, then to the Associate Dean for

the Undergraduate Program. The Honor Code for the Tippie College of Business will determine the appropriate process. The Honor Code is located on the University of Iowa website.

*Sexual Harassment:*

CIMBA, The Tippie College of Business and the University of Iowa are committed to providing students with an environment free from sexual harassment. If you feel that you are being or have been harassed or you are not sure what constitutes sexual harassment, we encourage you to visit the University of Iowa website: <http://www.sexualharassment.uiowa.edu/index.php> to seek assistance from the department chairs, Dean's Office, the University Ombuds Office, or the Equal Opportunity and Diversity Office.

*FERPA Requirement:*

In order to participate in this class, it may be necessary to reveal to other students the names of students who are enrolled in this course. If you do not want your name revealed to other students enrolled in this course, please contact me in writing by the end of the first week of class.

*Complaints:*

Student concerns regarding this course should first be discussed with me, the faculty member teaching this course. If we can't resolve the complaint, you may contact the Accounting Department Chair, Dr. Doug DeJong (319-335-0909, [douglas-dejong@uiowa.edu](mailto:douglas-dejong@uiowa.edu)). If you cannot resolve the complaint by speaking with the chair, you may contact the Associate Dean of the Tippie College Undergraduate Program, Lon Moeller (319-335-0924, [lon-moeller@uiowa.edu](mailto:lon-moeller@uiowa.edu)).

| Class Number             | Date | Topic  | Chapter |
|--------------------------|------|--|---------|
| 1<br>DAVINCI, PSDM, ETC. |      | Introduction and Accounting Review             |         |
| 2<br>DAVINCI, PSDM, ETC. |      | Introduction to Managerial Accounting          | 1       |
| 3                        |      | Basic Cost Terms                               | 2       |
| 4                        |      | Measuring the Cost of a Product or Service     | 3       |
| 5                        |      | Product Costing in Batch and Process Settings  | 4       |
| 6                        |      | Activity-Based Costing and Target Costing      | 5       |
| 7                        |      | Activity-Based Costing and Target Costing      | 6       |
| 8                        |      | Exam – Chapters 1-5                            |         |
| 9                        |      | Cost Behavior and Cost Estimation              | 7       |
| 10                       |      | Cost-Volume-Profit Analysis                    | 8       |
| 11                       |      | Budgeting: Profit Planning and Control Systems | 9       |
| 12                       |      | Standard Costing and Performance Measures      | 10      |
| 13                       |      | Exam – Chapters 6-10                           |         |
| 14                       |      | Aligning Goals Using Accounting Information    | 12      |
| 15                       |      | Measuring Profit                               | 13      |
| 16                       |      | Transfer Pricing                               | 13      |
| 17                       |      | Decision Making                                | 14      |
| 18                       |      | Relevant Costs and Benefits                    | 14      |
| 19                       |      | Target costing and Pricing Decisions           | 15      |
| 20                       |      | Capital Budgeting                              | 16      |
| 21                       |      | Cost Allocation                                | 17      |
| Final exam               |      | TBA  |         |