



## **Managerial Accounting**

ACCT: 2200

Spring 2016

---

Professor Name: Roger Chope

Professor Email: roger-chope@uiowa.edu

### **Course Description:**

Basic topics in cost behavior, measurement, accumulation; use of cost data for relevant analysis, budgeting, performance evaluation. Prerequisites: ACCT:2100 and ECON:1100 and MATH 1380.

### **Course Objectives:**

Managerial accounting addresses information that managers use to make decisions. These decisions can involve both the future and the past. For example, decisions about the future could involve budget planning or changes in production or product strategies. Decisions looking backward could involve what action to take as the results of performance evaluation. Most of these decisions are supported at least in part by cost or other accounting information.

This course will expose you to:

1. basic terminology and methods of management accounting
2. concepts underlying current practices in management accounting
3. application of these concepts to business problems.

### **Course Materials & Resources**

Textbook: *Managerial Accounting for Managers* by Noreen, Brewer, and Garrison, McGraw-Hill Irwin, 2014.

### **Class Schedule**

We have been assigned to the B1 Block. A day by day schedule is attached.

## Grading

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 will also be announced quizzes to help you gauge your progress in the course as we go along.

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

Midterm #1	100
Midterm #2	100
Final Exam	100
Quizzes, etc.	<u>100</u>
Total	400

Course grades will be 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.

## Attendance Policy

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

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

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

## Grievance Policy

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 CIMBA Director, Brandelle Unkrich (319-335-1041, [brandelle-unkrich@uiowa.edu](mailto:brandelle-unkrich@uiowa.edu)). The Director will review the details of the complaint and involve the Associate Dean of the Undergraduate Programs, as needed.

## Academic Misconduct

The Tippie College of Business at the University of Iowa follows an honor code regarding academic misconduct. That code can be found at <http://tippie.uiowa.edu/honorcode.cfm> and includes cheating, plagiarism, unauthorized collaboration, obtaining an unfair advantage, forgery, facilitating academic dishonesty, and misrepresentation. Be sure you are familiar with this code. Students who exhibit academic dishonesty will receive a zero (0) for the assignment or examination involved and may receive an "F" for the class. All incidents of cheating will be reported to the CIMBA staff, as well as to the Senior Associate Dean of the Tippie College of Business. The decision of the professor may be appealed to a Judicial Board. The Honor Code for the Tippie College of Business will determine the appropriate appeal process.

### **Accommodating Students with Disabilities/Academic Accommodations**

A student seeking academic accommodations such as a modification of seating, testing, timing, etc. should first register with Student Disability Services, then contact Shannon Lizakowski ([shannon-lizakowski@uiowa.edu](mailto:shannon-lizakowski@uiowa.edu)) in the CIMBA Office to make further arrangements. See <http://sds.studentlife.uiowa.edu> for more information.

### **Sexual Harassment**

Sexual harassment subverts the mission of the University and threatens the well-being of students, faculty, and staff. All members of the UI community have a responsibility to uphold this mission and to contribute to a safe environment that enhances learning. Incidents of sexual harassment should be reported immediately. 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 website, [www.sexualharassment.uiowa.edu/index.php](http://www.sexualharassment.uiowa.edu/index.php), and to seek assistance from the CIMBA Director, Brandelle Unkrich, at 319-335-1041 or [brandelle-unkrich@uiowa.edu](mailto:brandelle-unkrich@uiowa.edu).

Class Number	Date	Topic	Chapter
1 DAVINCI, PSDM, ETC.		Managerial Accounting: An Overview	1
2 DAVINCI, PSDM, ETC.		Managerial Accounting and Cost Concepts	2
3			
4		Cost-Volume-Profit Relationships	3
5			
6		Job-Order Costing	4
7			
8		Variable Costing and Segment Reporting	5
9		Exam Chapters 1-5	
10		Activity-Based Costing	6
11			
12		Differential Analysis: Key to Decision Making	7
13			
14		Profit Planning	9
15			
16		Exam Chapters 6-8	
17		Flexible Budgeting and Performance Evaluation	10
18			
19		Standard Costs and Variances	11
20			
21		Perf. Measurement in Decentralized Orgs.	12
22		Exam Review	
Final Exam	TBA		