



Managerial Accounting 1

Accounting 2200

Fall 2018

Professor Name: Thomas A. Buchman
Professor Email: buchman@colorado.edu

Course Description: Course objectives: This course 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.

Course Objectives: 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

Expectations: You can expect me to come to class prepared to discuss the material for the day, *in turn I expect you to do the same*. You should have read the chapter assigned for the day and have the exercises and problems prepared prior to coming to class. The assigned exercises, problems and cases will not be collected; however, part of your class participation grade will be based on your ability to intelligently discuss your solution to the assignments. The rest of the class participation grade is based on attendance and responses to questions asked by the instructor

Course Materials & Resources: Text: “*Managerial Accounting for Managers*” 3rd edition, Noreen, Brewer and Garrison, McGraw Hill Irwin, 2014.

Grading

Class participation	20 %
Quizzes	20 (you should expect a quiz every other week)
First midterm exam*	20
Second midterm exam*	20
Final exam	20
Total	<u>100 %</u>

Plus/minus grades will be given in this course.

Tentative Class Schedule:

<u>Class #</u>	<u>Topic & Chapter</u>	<u>Exercises and Problems for Class</u>
1	Introduction	
2	Cost concepts – 2 & appendix A	2: 3, 5, 7, 15(1), & 22, 2A-2.
3	Cost-volume-profit relationships - 3	3: 1, 5, 7, 10, & 21.
4	Cost-volume-profit relationships - 3	3: 25 30 & 33.
5	Job-order costing – 4 & app. 4A	4: 1, 2, 7, 10, 11, 16, 17 & 4A-3.
6	<i>Examination</i>	
7	Variable costing - 5	5: 1, 4, 5, 15 & 19.
8	Variable costing – 5, app. C	5: 24 & Case 28.
9	Activity based costing – 6 & app. A	6: 3, 4, 5, 9 & 12.
10	Differential analysis - 7	7: 2, 3, 7 & 14.
11	Differential analysis - 7	7: 12, 13 & 18.
12	Capital budgeting decisions – 8 & app. A	
13	Capital budgeting decisions – 8 & app. A	8: 2, 5, 17, & 22.
14	<i>Examination</i>	
15	Profit planning - 9	9: 10, 11, 12, 3, 4, 5, 6 & 8.
16	Profit planning - 9	9: 25 & 27.
17	Flexible budgets – 10	10: 2, 5, 9 & 10.
18	Standard Costs – 11	11: 1, 2, 3, 9 & 14.
19	Performance measurement – 12 & app. A	12: 14, 15, 12A-2 & 12A-4.
20	Pricing Products & Profitability Analysis - app. A, app. B	A-7 & B-1.
21	<i>Final examination</i>	

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 (1/2 in the summer program)
- 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 Interim Director, Stephanie Schnicker (319-335-1041, stephanie-schnicker@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 the CIMBA Italy Office (cimba-italy@uiowa.edu) 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, and to seek assistance from the CIMBA Interim Director, Stephanie Schnicker, at 319-335-1041 or stephanie-schnicker@uiowa.edu.