



Managerial Accounting

ACCT: 2200

Spring 2020

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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.

Required Materials

1. *Managerial Accounting*. Braun & Tietz, **4th Edition (not the most recent)**. Pearson Education.
2. Simple, non-programmable calculator for exams
3. Access to Excel for projects

Class Schedule

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

Grading

Participation and attendance	50 points
Homework (15 x 10 points)	150 points
Quizzes (6 x 25 points)	150 points
Projects (3 x 50 points)	150 points
Interim Exams (100 points each x 3)	300 points
Final Comprehensive Exam	<u>200 points</u>
Total	1,000 points

Scale

A	= 920 - 1000 points
A-	= 900 - 919 points
B+	= 880 - 899 points
B	= 820 - 879 points
B-	= 800 - 819 points
C+	= 780 - 799 points
C	= 720 - 779 points
C-	= 700 - 719 points
D+	= 680 - 699 points
D	= 620 - 679 points
D-	= 600 - 619 points
F	= 599 points and below

Projects

There are 3 projects, worth a total of 150 points. Projects will be available in “Course Content” in eCampus. All projects will be completed using Excel, therefore, you must have access to Microsoft Excel. All projects are **DUE AT 11:59 P.M.** on the date specified on the Course Schedule and are submitted on eCampus.

Exams

Students are expected to take exams on the scheduled exam date. Interim Exams will only include material from the most recent set of chapters covered in class. The final exam is comprehensive.

Homework

Homework will be assigned for each chapter covered in class. Homework may not be made up if the deadline is missed. These assignments are designed to reinforce techniques and topics discussed in class and to prepare the student for quizzes and examinations. You are allowed and encouraged to work with others on the homework assignments provided that you do the work. Ultimately, you are responsible for your own learning. The highest 12 homework assignments will be counted for credit.

Quizzes

Quizzes are designed to further reinforce the materials assigned and to assist the students in preparation for the examinations. The highest 12 quizzes will be counted for credit. Quizzes should be completed without assistance from other individuals.

Participation

Participation is critical to the success of the class. Be actively engaged in the learning of class material. It will lead to better outcomes for both you and others in the class!

Attendance Policy

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

- a. 1st absence will result in a loss of a 1/3 of a letter grade in that class
- b. 2nd (cumulative) absence will result in a loss of an entire letter grade in that class
- c. 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). 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 (shannonlizakowski@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, and to seek assistance from the CIMBA Director, Brandelle Unkrich, at 319-335-1041 or brandelle-unkrich@uiowa.edu.

Tentative Schedule

Session	Topic
1	Introduction to Course Math and Accounting Review
2	Ch. 13 – Statement of Cash Flows
3	Ch. 14 – Financial Statement Analysis
4	Ch. 1 Introduction to Managerial Accounting
5	Ch. 2 – Building Blocks of Managerial Accounting
6	Exam 1 – Chapters 13, 14, 1, 2
7	Ch. 3 – Job Costing
8	Ch. 3 Project 1 Discussion
9	Ch. 6 Cost Behavior Online Material
10	Ch. 4 Activity-Based Costing Project 1 – In-Class Simulation
11	Project 1 – In-Class Analysis with group Submit Project 1 on eCampus
12	Ch. 7 Cost-Volume-Profit Analysis Introduce Project 2
13	Exam 2 – Chapters 3, 4, 6, 7
14	Ch. 8 Relevant Costs for Short-Term Business Decisions Read
15	Ch. 12 – Capital Investment Decisions and the Time Value of Money
16	Ch. 9 - The Master Budget
17	Ch. 10 Performance Evaluation
18	Ch. 11 – Standard Costs and Variances
19	Exam 3 – Chapters 8, 12, 9, 10, 11
20	Project 3 – Work on project in class
21	Review for Final Exam
22	Final Exam