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ACCT 202.02: Managerial Accounting

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ACCT 202 Managerial Accounting Spring 2008

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Spring 2008 Office hours:

MW 12-1:30
Tuesday 8:30-10
F 12-2 by appointment
Or schedule a specific time, best arranged by email.

Required Text: Managerial Accounting, 12e, Garrison, Noreen and Brewer. **Bring your text to class.**

Link to student resources at the textbook site

http://highered.mcgraw-hill.com/sites/0073526703/student_view0/

Required Calculator: HP 10BII and TI BAI+ have been approved by the School of Business Administration. These are the only calculators you may use on tests and quizzes. The Bookstore offers these calculators at a reduced price for the first 2 weeks of the semester. **If you come to a test without the REQUIRED calculator, you will take the test without a calculator.**

Prerequisite: ACCT 201, Math 117 **You must have a C or better in these required courses to take ACCT 202.**

Grading: Your course grade will be based on the following

4 tests (5 will be given, the lowest grade of tests 1-5 dropped)	400
1 final (a common, comprehensive final will be given on Monday, May 5, 2008 6-8pm)	120
Homework	30
Email assignment	5
Career Development	30
Project*	25
<u>Quizzes (Given on Fridays, 5 points each)</u>	<u>40</u>
Total	650

*Project will be explained fully in early March

In general, I will use the 90,80,70,60 scale for assigning grades. I will use the +/- system.

	604+	A	585-603	A-
points required	566-584	B+	540-565	B
to achieve	520-539	B-	501-519	C+
a particular	455-500	C	436-454	D+
grade	410-435	D	390-409	D-

Course Expectations: Accounting is an extremely rigorous subject. The student is expected to accept responsibility for learning the material. This includes reading the material and attempting the homework **before** it is presented in class. Expect to spend **at least 2-3 hours** outside class for each hour in class in order to read the text and complete the homework, minimally 6-9 hours a week. Accounting is a subject that builds on itself, thus the importance of staying on top of the material. Accounting is NOT a subject that can be crammed for the night before the exam. It is **far more** profitable to spend 1 additional hour per night each night of the semester studying and reviewing than to study for 10 straight hours the weekend before the test.

Tackling this course: Read the assigned material and attempt the homework before coming to class. Homework is reviewed in class, but class coverage will not be sufficient to master the material. Please feel free to ask questions. Attendance is mandatory only to the extent that you are unlikely to be able to pass the course without attending class.

Homework: Homework is an essential part of this course. We will go over *much* of the homework in class. Homework will be collected randomly **at the end of the class period** and awarded points on the basis of completion, for a maximum of 5 points each. Late homework is **NOT ACCEPTED**.

5 points Email assignment, due Wednesday, January 30, 2008 by noon 12 pm. Send me an email

(Kristen.sohlberg@business.umt.edu) telling me a little about yourself, how you spent your break, your goals for this course, your job, your family, etc, including why you are taking this course. Bonus 10 points!! First opportunity to earn extra credit: Read through the Student Conduct Code (site below) and answer these items: (See conduct code for definition of academic conduct) If you have observed academic misconduct in your college career, explain what you have seen. Under Part IV Section A, 10 items are listed as academic misconduct. Under which of these do the following instances of misconduct fall? Give an item number for each. 1) *Talking a copy of the test to pass on to others.* 2) *Telling a student in another section of the same course what subjects were on the test.* 3)

Looking at another student's quiz/test to see if you are on the right track. (This extra credit is only available with the email assignment due 1-30-08, by 12 pm.)

You must send/receive email at your UM email account. Required! No reply or credit will be given to email coming from other addresses.

Career Exploration This 30 point assignment is be posted on Blackboard and contains several components. Part of this assignment includes attending the Career Fair on Wednesday, February 20, 2008, so mark your calendars.

Friday Quizzes Short quizzes will be given most Fridays, each worth 5 points. You will be allowed to keep all of your Friday quiz scores. This is an area where you may earn extra credit. There will be 12 Friday quizzes given, for a maximum total of 60 points. This allows for up to 20 extra credit points. There are **NO** make-ups for missed quizzes. If you are absent on a Friday, you miss that quiz.

Calculators **Please note the calculator requirement.** It is a good idea to have a calculator with you during **all** classes, especially Fridays for quizzes. **Calculators will be checked before every test.**

Missed Test: If you have to miss a test (Tests 1-5) for any reason, the missed test will constitute your dropped test. There are no other options for missed tests. A passing grade is not available if you miss two tests.

Student Portfolio: At some time during the semester, students will be asked to complete a problem that will demonstrate a level of competency in Accounting 202. This will be placed in a permanent record as proof of performance for future interested parties.

Students with Disabilities: Please provide a letter from your DSS coordinator so we can discuss appropriate accommodations.

Student Athletes in school sanctioned sports: Please provide a letter from the academic athletic coordinator so we can discuss potential accommodations.

All students must practice academic honesty. Academic misconduct is subject to an academic penalty by the course instructor and/or a disciplinary sanction by the University. All students need to be familiar with the Student Conduct Code. The Code is available for review online at <http://www.umt.edu/SA/vpsa/index.cfm/page/1321>

You must adhere to and sign the following statement for each test. Failure to do so will result in zero points on that test. **"I have not received, I have not given, nor will I give any assistance to another student taking this exam, including discussing the exam with students in another section of the course. I will not remove the exam from this room, either on test day or the day it is reviewed in class. This exam belongs to the Department of Accounting and Finance."**

Drop date: The last day to drop the course is Tuesday, March 4, 2008. **No** drops, pass/no pass, incompletes or withdrawals will be signed after this date. Please see the University catalog for drop policies. The last day to change to Pass/No pass is March 4, 2008. Per the new University Early Alert policy, students will be notified if their course performance is below C level at the 4th or 5th week of the semester.

Drop, Pass/No pass, Withdrawals, Incompletes will not be signed for a failing grade.

Blackboard: ATTENTION: Passwords expire every 6 months. Be sure to update your password early in the semester so it doesn't expire at an inconvenient time. All information pertinent to the course will be posted on Blackboard, including this document, class presentations and announcements. There is a link to Blackboard on the business school home page at www.business.umt.edu. Be sure to check your access to Blackboard early in the semester and if you're having trouble, check with the help desk in the computer lab. Some course material is **ONLY** posted on Blackboard. Online access will not be an acceptable excuse for lateness.

*******Please remind me of your section whenever you communicate with me. The best place is in the subject line of your email.*******

Extra Credit: There will be some extra credit points available through the semester. This is the only way to supplement your grade. I do NOT "curve" the class.

Notice: This is a difficult course. Tests averages may fall into the low 60s and even 50s, particularly toward the beginning of the semester. It's a good idea for the student to work hard at the beginning and take advantage of extra credit opportunities when presented, rather than to try to catch up later in the semester.

Take note: The final will be given on Monday, May 5, 2008, from 6-8 pm. Please plan accordingly.

Note: Starting in the 2007-2008 catalog, a graduation requirement for business students (page 253) is "**Pass the major field examination.**" This examination covers material from ACCT 201, ACCT 202, IS 257, IS 270, FIN 322, IS 341, MGMT 340, and MKTG 360. This means you may want to keep your text or at least your notes.

ACCT 202 Managerial Accounting Spring 2008

1	M- January 21 W- 23 F- 25 Friday Quiz 1 (Ch 2)	MLK Day First Day of Class-Chapter 1 Ch 2	Classes start tomorrow Warm up Quiz P1-7, R&A1-9 parts 1&2, E2-3,4
2	M- 28 W-30 F-February 1	Ch 2 Review Test 1 Ch 1,2	E2-11, P2-14,19,26 P2-28, C2-30 (or alternative case#, Sections 3,4) 100 points
3	M-4 W-6 F-8 Friday Quiz 2 (Ch 3)	Ch 3 Ch 3 Ch 3/5	E3-3,4,5,6,16 P3-18,29 P3-30
4	M-11 W-13 F-15 Friday Quiz 3 (Ch 5)	Ch 5 Ch 5 Review	Q5-2, E5-3,4,7(skip part 2 of E5-7) P5-15,17,23 C5-27 (or alternative case Sec 3&4) (use hi-lo for P5-27), R&A5-28 parts 1-4 No Class
5	M-18 W-20 F-22 Friday Quiz 4 (Ch 6)	President's Day Test 2 Ch 3,5 Ch 6	100 points (Career Fair Today) E6-1,3,6,8,11 E6-13, P6-22,27
6	M-25 W-27 F-29 Friday Quiz 5 (Ch 7)	Ch 6 Ch 6 Ch 7	P6-28, R&A 6-34 parts 1,3,4 Q7-1,3, E7-1,3, P7-13
7	M-March 3 W-5 F-7 Friday Quiz 6 (Ch 8)	Ch 7 Ch 8 (omit appendices) Ch 8	P7-15, C7-18,C7-19 (or alternate case) Q8-2, E8-4,5,8,9 E8-18, P8-25,26, R&A 8-32 parts 1,2
8	M-10 W-12 F-14 Friday Quiz 7 (Ch 9)	Review Test 3 Ch 6,7,8 Ch 9 (no class)	E8-18, P8-25,26, R&A 8-32 parts 1,2 100 points 100 points Friday Quiz will be available on Blackboard from 8:00 am on 3/14/08. Print, compile or instructions from Sant'Anna on 3/10/08. Print completed, per instructions.
9	M-17 W-19 F-21 Friday Quiz 8 (Ch 10)	Ch 9 Ch 9 Ch 10 (omit appendix) (variance handout*)	Worksheet 9*, Q9-5, E9-1,2E9-3,4,5,7,12 Q10-9,10, E10-1,2,3,4 Q10-9,10, E10-1,2,3,4
10	M-24 W-26 F-28	Spring Break Spring Break Spring Break	No class No class No class No class No class
11	M-31 W-April 2 F-4 Friday Quiz 9 (Ch 11)	Ch 10 Ch 11 Ch 11	E10-8, P10-19,26, R&A 10-33 parts 1,2,4 E10-8, P10-19,26, R&A 10-33 parts 1,2,4 Q11-3,13, E11-1,6,7,8,9 E11-12, P11-18,26
12	M-7 W-9 F-11 Friday Quiz 10(Ch 13)	Review Test 4 Ch 9,10,11 Ch 13	100 points E13-4,8,9,10,12,13
13	M-14 W-16 F-18 Friday Quiz 11(Ch 14)	Ch 13 Ch 14(Read Appendices <u>first</u>) Ch 14	P13-22,24,25 Worksheet 14*, Q14-2,3, E14-1,2,6,7 P14-21,25,32,36
14	M-21 W-23 F-25 Friday Quiz 12 (any)	Review Test 5 Ch 13,14 Review	<i>Project due today by noon.</i> 100 points E1-2, P2-27, P3-19, E5-12
15	M-28 W- 30 F-May 2	Review Review Review	E6-16, P7-16, E8-14 P9-17, E10-14, E11-15 P13-22, E14-11
16	Finals week May 5-9	Comprehensive Final- Monday, May 5 6-8 pm	120 points Location TBA