Principles of Managerial Accounting  
ACG 2071 - Spring 2015  
Section 521 Monday 6:00-8:45 B229

Instructor: Liz Carlson, CPA, CFP®, CFF, CVA

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Office Hours: Monday, Wednesday and Thursday from 5:00 – 6:00 or by appointment. I am always glad to help you, and I strive to have maximum availability to you. E-mail is by far the best way to contact me from off campus. If you email me, please indicate what course you are in and the section number, as I am teaching several courses. If you contact me via Instructure Notification in Canvas, please be aware that I cannot respond as quickly as they are more difficult to respond to via my Smartphone.

Course Description, Purpose, Goals, and Objectives: 
This is an introductory course in cost and managerial accounting, designed for both accounting majors and general business majors. We will cover tools that help accountants provide useful information for management discussion-making and control. Knowledge of these tools will help managers make better use of the information provided to them. The problem solving techniques studied in this course will be useful in your career.

At the conclusion of the course, you should be able to use the problem solving skills developed in the course to:

- Prepare an income statement for a manufacturing firm
- Determine product costs using job-order costing and activity-based costing
- Use cost-volume-profit analysis
- Prepare operating budgets
- Compute and analyze variances from cost standards for direct material, direct labor, and manufacturing overhead
- Analyze business decisions using relevancy costing
- Understand the various aspects of the balanced scorecard

Prerequisite: ACG 2021

Required Materials:  
Horngren’s Accounting, 10/E and MyAccountingLab  
Tracie L. Nobles, Texas State University San Marcos
Please bring your textbook to class.

Here is a link to CourseSmart where you can rent the ebook for a greatly reduced price. http://www.coursesmart.com/IR/3132710/9780133117424?__hdv=6.8

Additional materials may be posted on Canvas throughout the semester. Information on how to use Canvas is available at: http://usfsm.edu/e-learning-services/student-resources/.

You are responsible for checking Canvas and printing all necessary materials for class. All supplementary material represents intellectual capital property of the professor and may not be copied or sold without the express permission of the professor.

Evaluation:
Course grades will be assigned based on total points earned:

Exam I 100
Exam II 100
Exam III 100
Problem/Project 50
Quizzes 100
Homework 100

Total Possible Points 550 points

Note: The +, - system will not be used in this course and no curves will be given. The professor reserves the right to modify the point allocation including adding or taking away assignments if necessary.

A = 90% -100%  C = 70%-79%  F = Below 60%
B = 80%-89%  D = 60%-69%

Exams:
Three closed-book exams will be given during the semester. A simple calculator (one not containing uniquely programmed instructions) may be used during the examination.
I will give you information about exam coverage before each exam. There will be **no** make-up exams for any reason other than as mandated by USF policy, and I reserve the right to require documentation of the reason for not taking an exam at the regularly scheduled time.

In the event of a missed exam, a score of zero will be assigned. If the student must miss an exam but contacts me prior to missing the exam, and has a valid excuse (as determined by me), a makeup exam will be arranged. Work is not a valid excuse for missing an exam and no makeup exam will be allowed for this excuse. A doctor’s excuse may be requested to validate an excuse of illness. Make-up exams are given at the convenience of the instructor and usually occurs prior to the next week’s class meeting.

Students should not construe this policy to mean they are automatically entitled to a makeup exam.

If a make-up exam cannot be scheduled *for whatever reason*, your course grade will be reallocated based upon your other exam score, or will be an incomplete, as long as you have obtained my prior approval. (By the way, incompletes are not given out for any other reason, so please do not ask.) You are welcome to make an appointment to review your exam to see what you missed.

**Homework and Quizzes**
In this class, the homework is very important to understanding the material. I recommend doing as many of the problems in the book as possible. The required Homework is done in MyAccountingLab. The Course ID Number is carlson36513.

Quizzes are done in Canvas and grade themselves and will show you the correct answer upon completion.

**Class Attendance**
Class attendance is an integral component of this course and is expected. Attendance will be taken during each class. You have 3 (three) absences from class before the imposition of a penalty. With the 4th absence, your semester grade will be lowered one letter grade from what you would have otherwise earned.

Decisions by you as to whether to attend class or not, based on such items as sickness of yourself or family, work needs, transportation difficulties, personal needs, etc., count toward your absences. Extraordinary events, including hospitalization of yourself or a
immediate family member, extreme weather conditions, etc., maybe excused by me and not counted as an absence provided you submit adequate independent documentation of such event prepared by a third party involved in your absence.

I lecture on some material which is not in the text, which means that attendance is important. Also, I lecture on some material which is not in the textbook, and it is subject to testing. Leaving class early also constitutes an unexcused absence, as does excessive tardiness. Excused absences must be approved by me prior to class.

You are responsible for your missed work. I recommend you ask a classmate to assist you with missed classwork.

**Incompletes:**
Under university policy, an "I" grade may be awarded only when a small portion of a student's work is incomplete due to circumstances beyond his or her control and s/he is otherwise earning a passing grade. "I" grades are to be used only in emergency situations, and never as a means of avoiding a poor grade. In this class, the only situation under which I will award an "I" is for an excused absence from exam II, as stated above. Please do not ask for an "I" under any other circumstances.

**Academic Dishonesty:**
Academic Dishonesty: The University considers any form of plagiarism or cheating on exams, projects, or papers to be unacceptable behavior. Please be sure to review the university’s policy in the USFSM Catalog, the USF System Academic Integrity of Students, and the USF System Student Code of Conduct.

**Academic Disruption:**
The University does not tolerate behavior that disrupts the learning process. The policy for addressing academic disruption is included with Academic Dishonesty in the USFSM Catalog, USF System Academic Integrity of Students, and the USF System Student Code of Conduct.

**Contingency Plans:**
In the event of an emergency, it may be necessary for USFSM to suspend normal operations. During this time, USFSM may opt to continue delivery of instruction through methods that include but are not limited to: Canvas, Elluminate, Skype, and email messaging and/or an alternate schedule. It’s the responsibility of the student to monitor Canvas site for each class for course specific communication, and the main USFSM and College websites, emails, and MoBull messages for important general information.
The USF hotline at 1 (800) 992-4231 is updated with pre-recorded information during an emergency. See the Campus Police Website for further information.

Disabilities Accommodation:
Students are responsible for registering with the Office of Students with Disabilities Services (SDS) in order to receive academic accommodations. Reasonable notice must be given to the SDS office (typically 5 working days) for accommodations to be arranged. It is the responsibility of the student to provide each instructor with a copy of the official Memo of Accommodation. Contact Information: Disability Coordinator, 941-359-4714, disabilityservices@sar.usf.edu, http://usfsm.edu/disability-services/

Fire Alarm Instructions:
At the beginning of each semester please note the emergency exit maps posted in each classroom. These signs are marked with the primary evacuation route (red) and secondary evacuation route (orange) in case the building needs to be evacuated. See Emergency Evacuation Procedures.

Religious Observances:
USFSM recognizes the right of students and faculty to observe major religious holidays. Students who anticipate the necessity of being absent from class for a major religious observance must provide notice of the date(s) to the instructor, in writing, by the second week of classes. Instructors canceling class for a religious observance should have this stated in the syllabus with an appropriate alternative assignment.

Web Portal Information:
Every newly enrolled USF student receives an official USF e-mail account. Students receive official USF correspondence and Canvas course information via that address.

Academic Support Services:
Information Commons provides students with individual and group study spaces, computers, printers, and various media equipment for temporary use. Information Commons is staffed with a librarian, learning support faculty, tutors, and technology and e-learning specialists. Students challenged by the rigors of academic writing, mathematics, or other course content are urged to contact their professors early in the semester to chart out a plan for academic success, and/or regularly use the tutoring services provided by the Learning Support Services, which are provided at no cost to students.
Counseling and Wellness Center Services
The Counseling and Wellness Center is a confidential resource where a student can talk about incidents of sexual harassment and gender-based crimes including sexual assault, stalking, and domestic/relationship violence. Students can receive assistance in confidence. This confidential resource can help students without having to report their situation to either the Office of Student Rights and Responsibilities (OSRR) or the Office of Diversity, Inclusion, and the Equal Opportunity (DIEO), unless you request that they make a report.

Please be aware that educators must report incidents of sexual harassment and gender-based crimes including sexual assault, stalking, and domestic/relationship violence. If a student discloses any of these situations to an instructor personally, he/she is required to report it to OSRR or DIEO for investigation. The Deputy Coordinator for USFSM is Mary Beth Wallace, AVP for Student Enrollment, Engagement and Success, 941-359-4330 or marybeth@sar.usf.edu.

Counseling and Wellness Center 941-487-4254
Victim Advocate (24/7) 941-504-8599

Grade Forgiveness:
Grade forgiveness is limited to three USF courses, with no more than one repeat per course. Accounting majors may use the forgiveness policy only once in upper level accounting courses.

S/U Grades:
This course may not be taken on an S/U basis.

Withdrawal:
A "W" grade is given to students who have withdrawn from a course before the university's drop date posted in Oasis, November 1.

Solutions:
Solutions to textbook problems are posted on Canvas.

Release of Grades:
I am not permitted to release any OR discuss grades or exam scores over the telephone, text, or by e-mail. Your exam scores and final grade will be posted to Canvas, so please access them there.
Computer Laptop Use:
USFSM requires all students to have laptops that can be brought with them to class.

Use of other devices (including laptops) for purposes other than the current topic of class discussion is extremely disruptive to your fellow students and to me. It also diverts your attention from class. Laptop computers and other devices may be used to take notes. They should not be used to access the Internet, to play games, to work on documents unrelated to this class, etc. Please put your cell phones on silent mode. Please do not text incessantly or play games in class. I reserve the right to inspect all electronic equipment used in class, as well as to ask that use be discontinued.

Intellectual Property Rights:
Feel free to tape lectures, but tapes and lecture notes may not be sold.

Textbook Website:
The textbook has a very useful website at www.prenhall.com/horngren. MyAccountingLab has extensive resources to help you as well.

Other Information:
Students are responsible for knowing about changes announced on Canvas (this includes during inclement weather or other unforeseen obstacles which may postpone or cancel our normal class meeting). The instructor reserves the right to make changes to the course when necessary. Students should receive an email when an announcement is posted; however, due to occasional email problems, it is best to check Canvas at least 3 times per week.

I expect every student to have access to their USF email and to check it regularly. Email is generally the best way to get in touch with me, and I will make every attempt to answer emails within 24 hours, Monday - Friday. Please respect the fact that I do not always answer emails on the weekend. If you do not receive a response from me within 24 hours, please send me an email again, in the subject line, “2nd request.” Please be respectful and patient in the manner and tone of your request. My goal is to help you be successful in this course and in your career, and I will try to make every effort to assist you.
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<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>HW &amp; Quiz #</th>
<th>Homeworks Due</th>
<th>Quizzes and Other Assignments Due</th>
<th>Due Date</th>
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<td>5-Jan</td>
<td>Chapter 18 Introduction to Managerial Accounting</td>
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<td>12-Jan</td>
<td>Chapter 19 Job Order Costing</td>
<td>1</td>
<td>Homework assignment in MyAccountingLab</td>
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<td>16-Jan</td>
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<td>19-Jan</td>
<td>Martin Luther King Day, No Class</td>
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<td>26-Jan</td>
<td>Chapter 19 Job Order Costing, Chapter 20 Process Costing</td>
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<td>Quiz Chapter 19 in Canvas</td>
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<td>9-Feb</td>
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<td>Spring Break, No class</td>
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<td>9-Mar</td>
<td>Chapter 23 Flexible Badgets and Standard Costs</td>
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<td>Chapter 24 Cost Allocation and Profit Analysis</td>
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<td>Quiz Chapter 24 in Canvas</td>
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<td>6-Apr</td>
<td>Chapter 26 Capital Investment Decisions</td>
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<td>20-Apr</td>
<td>Exam 3 Covers Chapters 24-26 and 17</td>
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<td>20-Apr</td>
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