

**Syllabus for**  
**Course Number, Section and Title: ACCT 211-1M MANAGERIAL ACCOUNTING**

**Room Number:** Main Campus – Reid 2309

**Day / Time:** Saturday Jan 16 – April 24, 2010  
9:00 AM to 11:50 AM  
3 Credits

**Instructor:** Mike Speck

**Contact Information:** Phone 314-846-7659  
E-Mail [JSpeck1@aol.com](mailto:JSpeck1@aol.com)

### **ACCT 211-1M MANAGERIAL ACCOUNTING**

**INSTRUCTOR: Mike Speck**  
**Home Phone: 314-846-7659** **E-Mail: JSpeck1@aol.com**

**TEXT: Business & Economics by Karen Tabak (customized edition of  
Managerial Accounting, 12<sup>th</sup> Edition, Garrison-Noreen-Brewer  
McGraw-Hill Irwin)**

**PRE-REQUISITE: Acct 210 Financial Accounting  
ISYS 100 Computer Literacy**

**PRE-ASSIGNMENT: Read Chapters 1, 2 & 5**

**This syllabus is subject to change at the discretion of the instructor.**

**Text:** Business & Economics by Karen Tabak (customized edition of Managerial Accounting, 12<sup>th</sup> Edition, Garrison-Noreen-Brewer McGraw-Hill Irwin)

**Semester** Spring 2010; Jan 16 – April 24, 2010

**Pre-Requisite:** Acct 210 Financial Accounting  
ISYS 100 Computer Literacy

**Academic Accommodations:** Maryville University provides accommodations and support for students with disabilities as defined by the Americans with Disabilities Act. If you have a documented disability and wish to discuss academic accommodations, please contact the course instructor and/or the Director of the Academic Success Center located in the University Library (314-529-6850).

**About This Course:** Managerial Accounting is not “accounting”. You will not have to prepare journal entrees, debits, credits, ledgers, trial balances, etc. Rather, Managerial Accounting involves the use of financial accounting statements, financial information, reports and data as well as the use of other non-financial, operational data and metrics used by various functions in the day-to-day running of the business and in making decisions.

Managerial Accounting is perhaps the most practical course you will ever take in Business School. It is a “must have” course, no matter what your major is, and is applicable for executives at all levels and in every major function of business. There is nothing in this course that you cannot use on the job as you advance in your career.

This is an exciting opportunity for you to become well grounded in the concepts foundational to the critical managerial functions of planning, controlling/motivating and making prudent economically viable short- and long-term decisions.

**Success Factors:** 1) Read the chapters to be discussed in class before you come to class. This will insure that you do not fall behind. It will also give you the opportunity to ask questions about subjects in the chapter that are not clear while I am covering the chapter in class. You will also get a lot more out of the lecture and discussion of each chapter in class if you are prepared when you come to class.

2) Study the “Glossary” at the end of each chapter before reading the chapter, and again afterward. It is necessary to fully understand the vocabulary used to define and explain new concepts before applying the concepts to the decision-making process.

3) Do all of your homework. Attempt to do the assignments before they are presented and discussed in class. The main emphasis is on learning the concepts covered in each chapter to equip you to do a better job in planning, motivating/controlling and decision-making. However, the application of the concepts is experienced and learning is enhanced by doing the assigned exercises and working the problems. We will discuss each of the assigned exercises and problems in class to help reinforce what was covered in the text and lecture. You do not have to turn in the assigned questions and exercises. We will be using the McGraw Hill Connect program for homework. Capital Budgeting and ABC exercises will be completed using Excel.

4) Give considerable thought and effort in developing your Reflections/Major Take-Aways discussed below. The best way to approach this report is to write your reflections on each chapter within one week following our discussion in class. Do not wait until the end of the semester to begin writing the report.

5) Do not miss class. **You cannot receive credit for the course if you miss more than one class.** If you miss more than one class, five percentage points will be deducted from your overall grade (see grading scale) for the semester. We only meet eight times, so it is very important for you to attend class.

6) Be engaged, ask questions, and participate in discussions each time we meet.

**Brief Resume:**

In order to help me get to know you and assess the diversity of the class, please submit the following personal data the first day we meet on Saturday January 16, 2010.

- Name
- Phone Number(s) where you can be reached
- E-Mail Address
- Current place of employment and a brief description of what the company you work for is engaged in
- Your job title and function (accounting, sales, customer service, etc.) and a brief description of what you do.
- Your major/principal area of concentration (accounting, finance, marketing, business admin. etc.) and when you expect to graduate
- What you hope to learn from this course

**Pre-Assignment:** Read Chapters 1, 2 & 5

**Exams:** There will be two exams during the semester. Each exam will have equal weight. There will be no comprehensive mid-term or final exam.

**Reflections/  
Major Take-Aways** Students will summarize the major points, concepts, and principals from each chapter. This exercise is intended to stimulate thoughtful reflection on the major take-aways from the course. This report will help the student solidify his/her understanding and application of the several concepts and principals discussed during the semester. The second benefit in doing the exercise is to create a ready-reference for use on-the-job or in future courses as the student progresses. Please submit the report summarizing your reflections on the last day of class (week 8). Examples of Reflections/Take-Aways will be provided on the first day we meet.

**Grade Determination:** Two Exams . . . . . 80%

Attendance & Reflections . . . . .20%

**Grading Scale:**

90% - 100%	A
80% - 89%	B
70% - 79%	C
60% - 69%	D
59% and Below	F

**Schedule of Chapters, Lectures/Discussion, Homework:**

Week	Date	Lecture & Discussion	Exam Schedule, Homework Assignments & Discussion *
1	Jan 16	Ch 1 Managerial Accounting Ch 2 Cost Terms, Concepts, Classifications Ch 5 Cost Behavior	Ch 1: Questions 1-19 Ch 2: Ex 1-7
2	Jan 30	Ch 5 Cost Behavior Ch 6 Cost-Volume-Profit Relationships	Ch 5: Questions 1-15; Ex 1, 3, 4, 6, 10 Ch 6: Ex 1, 3-8, 13; Prob. 20
3	Feb 13	Ch 6 Cost-Volume-Profit Relationships Ch 3 Job Order Costing	Review of Chapters 1, 2, 5, 6
4	Feb 27	Ch 3 Job Order Costing	First Exam: Ch 1, 2, 5, & 6 Ch 3 & Ex 1, 3, 5, 8
5	Mar 13	Ch 8 Activity Based Costing Ch 9 Profit Planning	Ch 8: Questions 1-11; Ex 2-4 Ch 9: Questions 1-10; Ex 1-3
6	Mar 27	Ch 9 Profit Planning Ch 12 Segment Reporting	Ch 12: Ex 1, 2, 3, 8
7	Apr 10	Ch 14 Capital Budgeting	Ch 14: Ex 1, 2, 4, 5, 6, 15
8	Apr 24		Second Exam: Ch 3, 8, 9, 12, 14 Submit Reflections / Major Take-Aways

\* All homework exercises and problems will be discussed in class. Please attempt to complete each assignment before it is discussed in class in order to maximize your learning experience.

**Schedule Of Exams:**

<b>Exams</b>	<b>Week</b>	<b>Date</b>	<b>Chapters Covered</b>
First	4	February 27	1, 2, 5, 6
Second	8	April 24	3, 8, 9, 12, 14

**This Syllabus is subject to change at the discretion of the instructor.**

## STUDENT BIOGRAPHICAL INFORMATION

Student's Name Phone Number(s) e-Mail Address(s)	
Prior Business Courses Accumulated Credit- hours toward degree	
When (year/semester) did you take Financial Accounting?	
Major Area of Study (e.g. Accounting, Marketing, Human Resources, etc.)	
Employer / Type of Business (Include annual sales volume, if known)	
Job Title & Brief Description of Your Responsibilities	
What you hope to learn from this course	