

**ACCT 211-1S MANAGERIAL ACCOUNTING**

**INSTRUCTOR:** Roger Joseph

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**TEXT:** Managerial Accounting by Karen Tabak (customized edition of Managerial Accounting, 13<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

From Chapter 1, Exercise 2

From Chapter 2, Exercises 3 – 8, 11, & 14

**Syllabus for**

**Course Number, Section and Title ACCT 211-1S MANAGERIAL ACCOUNTING**

**Room Number:** Fenton Campus

**Day / Time:** Every Wednesday beginning January 13, 2010, ending March 3, 2010, from 6:00 – 8:50 p.m.  
3 Credits

**Instructor:** Roger Joseph

**Contact Information:** Phone – 636-405-0104  
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**Text:** Managerial Accounting by Karen Tabak (customized edition of Managerial Accounting, 13<sup>th</sup> Edition, Garrison-Noreen-Brewer McGraw-Hill Irwin)

**Semester:** Spring, 2010; January 13 – March 3

**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)

**Academic Integrity:** As a member of the Maryville University community, you are expected to maintain a high standard of individual integrity. Scholastic dishonesty is a serious offense which includes, but is not limited to, cheating on examinations, plagiarism and collusion. Plagiarism is the use of the work of other individuals without proper permission or credit. Collusion is the unauthorized collaboration with another person in preparing class material.

**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.

4) Give considerable thought and effort in developing your “Major Take-Aways” paper discussed below. The best way to approach

this report is to write your Major Take-Aways from 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 two classes. 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.

**Extra Credit:**

A great deal of time goes into preparing the course. Every attempt is made to balance the work necessary to master the material against the time constraints faced by students. There is NO Extra Credit!

**Brief Resume:**

In order to help me to know you and assess the diversity of the class, please submit the following personal data the first day we meet, i.e., Wednesday, January 13, 2010. (See page 7)

- 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 engage in
- Your job title and function (finance, sales, customer service, etc.) and a brief description of what you do
- Your major/principal area of concentration (e.g. accounting, finance marketing, business admin., IT, etc.) and when you expect to graduate
- In what year/semester did you take Financial Accounting
- Prior business courses (list) and accumulated credit hours
- What you hope to learn from this course.

**Pre-Assignment:** Read Chapters 1, 2 & 5. Complete exercise 2 from Chapter 1, and exercises 3 – 8, 11 & 14 from Chapter 2.

**Exams:** There will be two take-home exams during the semester. The two exams will represent 80% of your final grade (i.e., 40% each). There will be no comprehensive final exam.

**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 (week8). The Take-Aways report will represent 20% of your final grade. Examples of report will be provided on the first day we meet.

**Grade Determination:**

First Exam.....	40%
Second Exam.....	40%
Take-Aways Paper.....	20%

**Grading Scale:**

A	94-100%	C+	78-79.9%
A-	90-93.9%	C	73-77.9%
B+	88-89.9%	C-	70-72.9%
B	83-87.9%	D	60-69.9%
B-	80-82.9%	F	59.9% & below

**All questions about grades must be resolved within two weeks of their receipt as exams are not stored from semester to semester.**

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

<b>Week</b>	<b>Date</b>	<b>Chapter Lecture &amp; Discussion</b>	<b>Homework Assignments* &amp; Exam Schedule</b>
1	Jan 13	Ch 1 Managerial Accounting Ch 2 Cost Concepts Ch 5 Cost Behavior/Analysis	Ch 1: Exercise 2; Ch 2: Exercises 3-8 & 11
2	Jan 20	Ch 5 Cost Behavior/Analysis Ch 6 Cost, Volume, Profit Relationships	Ch 5: Exercises 1, 3, 4, 5, 10;
3	Jan 27	Ch 6 Cost, Volume, Profit Relationships	Ch 6: Exercises 5-9 & 11
4	Feb 3	Ch 3 Job Order Costing	Ch 3: Exercises 1, 3, 6, 8 & 9  <b><i>First Exam – Take Home; Ch. 1, 2, 5, 6 &amp; 3</i></b>
5	Feb 10	Ch 8 Activity Based Costing  Ch 12 Segment Reporting	Ch 8: Exercises 2-5
6	Feb 17	Ch 12 Segment Reporting Ch 13 Relevant Costs	Ch 12: Exercises 7, 8, 12, & 15
7	Feb 24	Ch 13 Relevant Costs Ch 9 Profit Planning	Ch 13: Exercises 2, 3, 4, & 6 Ch 9: Exercises 1, 2, 7, 10
8	March 3	Ch 14 Capital Budgets	Ch 14: Exercises 3, 4, & 5 Problems 17, 24, & 25 Submit Take-Aways Paper **  <b><i>Second Exam – Take Home; Ch. 8, 12, 13, 9, &amp; 14</i></b>

\* The answers to all homework exercises and problems will be provided in class. Please attempt to complete each assignment before the answers are provided in order to maximize your learning experience

\*\* Also, submit Take-Aways Paper (Week 8), March 3.

**Schedule of Exams:**

<b>Exams</b>	<b>Week</b>	<b>Date</b>	<b>Chapters Covered</b>
First	4	Feb 3	1, 2, 5, 6 & 3
Second	8	Mar 3	8, 12, 13, 9 & 14

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

## STUDENT BIOGRAPHICAL INFORMATION

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	