ACCT 3232 – Managerial Accounting
Expanded Course Outline
Summer Session III 2014

Instructor: Dr. Christine Haynes  Class: Adamson 117
Phone: (678) 839-4814  Class Time: M-F 5:30-7:45 pm
Fax: (678) 839-5041  Office Hours: M-F 4:30-5:30
Office: Adamson 202B  M-F 8:00-9:00 pm
E-mail: chaynes@westga.edu  *e-mail office hours

I. Catalog Description:
The study of strategy cost management and managerial reports for day to day control.

II. Required Background and Experience
A. Prerequisites: ACCT 2102 with grade of C.

B. Prerequisite Justification: The non-accounting major should understand the accounting model, the analysis and substance of financial decisions, and basic organizational behavior concepts for application in this course.

C. General Education (Core) Contributions:
This course uses mathematical methods and critical thinking acquired in Mathematics courses. In addition, the course uses basic accounting knowledge gained in ACCT 2101, 2102, word processing knowledge gained in CISM 2201, and basic legal knowledge from BUSA 2106.

III: Learning Goals and Objectives

LO 4.1 Students will be able to demonstrate knowledge of product costs.
LO 4.2 Students will be able to demonstrate knowledge of operational and financial budgets.

IV: Reading Materials

ISBN #978-0-07-352711-6

Note: There is an e-version of the book that is substantially cheaper. However, the tests are open note, open book. You cannot use your e-book for exams and you cannot share a book with another student.

V: Special and Unique Student Materials

- A four-function calculator is required for this course. You will not be allowed to use any other type of calculator (including phone calculators) on the exams.
- Scantrons (Form 882-E) for exams
VI: Special or Unique University Facilities

- None

VII: Expanded Description of the Course and Instructional Methods

A. Expanded Description of the Course

This course emphasizes traditional product and service cost accumulation systems, cost allocation and their impact on managerial decisions. Planning procedures are covered as they relate to control decisions include standard costing and variance analysis. Managerial decision making is further emphasized through the study of relevant costs.

B. Instructional Methods

Lecture and Problem Solving: Product costing, planning and control and other topics of the course are presented and appropriate problems are worked in class to illustrate concepts and procedures.

VIII. Methods of Evaluating Outcomes:

A. Evaluation Tools

Tests (4 x 25%) 100%

The final exam is cumulative. If you earn a higher grade on the final exam than on one of the other three exams, I will replace the low grade with the final exam grade. For example, if your grades on the first three exams are 80, 60, 86 and your final is 85, I will replace the 60 with the 85 you earned on the final. Therefore, your final grade would be calculated using 80, 85, 86, 85.

VIII. Instructor Comments:

A. I will take attendance each day (sometimes more than once a day). Absences will be taken into consideration if a student’s final grade is “borderline”. Students who arrive to class late and/or leave early may be counted absent for that day.

B. IF YOU REMEMBER NOTHING ELSE ON THIS SYLLABUS, REMEMBER THE TWO FOLLOWING COMMENTS:

- I will do my best to help you in any way possible to succeed in this class. Please take advantage of my office hours. Also, I hope you will let me know if I can do anything else to help you (short of giving you the test answers!)

- I do not give grades, you earn them.
IX. Other Miscellaneous, But Important Information:

American Disabilities Act
It is the policy of UWG to accommodate students with disabilities, pursuant to federal, state law and UWG’s commitment to equal educational opportunities. Please contact Disability Services for more information (272 Parker Hall; (678) 839-6428). If you need special accommodations for this class (e.g., longer exam time, a quiet room), you must provide me with your documentation from Disability Services before the first exam. Special accommodations cannot be made if I do not have the proper paperwork in advance.

Academic Integrity
The following is an excerpt from the UWG Student Handbook:

Honor Code
At the University of West Georgia we believe that academic and personal integrity are based upon honesty, trust, fairness, respect and responsibility. Students at West Georgia assume responsibility for upholding the honor code. West Georgia students pledge to refrain from engaging in acts that do not maintain academic and personal integrity. These include, but are not limited to, plagiarism*, cheating*, fabrication*, aid of academic dishonesty, lying, bribery or threats, and stealing.

I take the Honor Code very seriously. Anyone caught violating the Honor Code will be subjected to the harshest punishment allowed by University guidelines.

Academic dishonesty will result in dismissal from the class with the grade of “F”.

X. MY.WESTGA.EDU

The policy of the University of West Georgia is that each student is responsible for checking his/her my.westga.edu e-mail account on a regular basis.

XI. EXTRA CREDIT

There is no extra credit in this course beyond that explicitly stated in the course syllabus.
XII. WORK FROM OTHER COURSES

Work submitted for credit in other courses will not be accepted for credit in this course.

XIII: Student Rights and Responsibilities

Please carefully review the information at the following link: http://www.westga.edu/assetsDept/vpaa/Common_Language_for_Course_Syllabi.pdf
The document at this link contains important information pertaining to your rights and responsibilities in this class. Because these statements are updated as federal, state, university, and accreditation standards change, you should review the information each semester.

XIV: Credit Hour Policy (3 credit hours)

Students in this class will spend 120 minutes per day with faculty instruction (either face-to-face or online). Generally, students can expect to spend about 360 minutes of class work outside of the classroom each day. This out-of-class work may include, but not limited to, readings, assignments, projects, group work, research, and test preparation. The amount of out of class time required for a given outcome will vary by student.
XI: COURSE OUTLINE (Subject to change)

<table>
<thead>
<tr>
<th>DAY</th>
<th>DATE</th>
<th>Assignments</th>
<th>Suggested Study Problems</th>
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</thead>
<tbody>
<tr>
<td>M</td>
<td>6/2</td>
<td>Introduction</td>
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<tr>
<td>T</td>
<td>6/3</td>
<td>Read Chapter 2</td>
<td>21,23,24,27,32,33,35,38,41,47,52,57</td>
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<tr>
<td>W</td>
<td>6/4</td>
<td>Read Chapter 3</td>
<td>21,22,25,30,33,34,35,37,38,44,47,53</td>
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<tr>
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<td>Read Chapter 4</td>
<td>35,36,38,41,42,44,51,52,57</td>
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<td>F</td>
<td>6/6</td>
<td>Catch-up Day</td>
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<tr>
<td>M</td>
<td>6/9</td>
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<td><strong>Exam 1 (Chapters 2-4)</strong></td>
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<td>Read Chapter 6</td>
<td>20,23,28,31,32,33,34,40</td>
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<td>Read Chapter 7</td>
<td>17,20,23,25,26,28,30,34,35,37,39,44</td>
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<tr>
<td>M</td>
<td>6/16</td>
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<td><strong>Exam 2 (Chapters 6-8)</strong></td>
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<td>22,23,25,27,31,33,35,37,39,40,41,54</td>
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<tr>
<td>F</td>
<td>6/20</td>
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<td><strong>Exam 3 (Chapters 11,13)</strong></td>
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<td>Read Chapter 15</td>
<td>16,18,19,21,28,29,35</td>
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<td>Read Chapter 16</td>
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<td>6/26</td>
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<td><strong>Exam 4 (Chapters 15,16)</strong></td>
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