ACCT 6232 Managerial Accounting  
Expanded Course Outline  
Monday 7:00-9:45 pm  
Fall 2012  

**Instructor:** Bruce M. Bird  
**Office:** Adamson 203A  
**E-Mail:** Please use Course Den  
**Phone:** (678) 839-4813 (office)  
(404) 713-9160 (cell)  

**Office Hours:**  
**M:** 2:30 – 4:30 P.M.  
**T:** 2:30 - 5:00 P.M.  
**7:00 - 8:30 P.M.**  
**W:** 2:30 - 5:00 P.M.  
**7:00 – 8:30 P.M.**

I. **Catalog Description:**

An analysis of accounting information and other data as aids to management in choosing possible courses of action.

II. **Required Background or Experience:**

A. **Prerequisites:** ACCT 2102 or equivalent

B. **Prerequisite Justification:** This course builds on the course material from ACCT 2102

III. **Expected Outcomes:**

A. Communicate at a professional level in writing. (LG1)

B. Students will assess the role that the global business environment plays in business decisions (LG 3.2).

C. Develop analytical and problem solving skills which may be used in conjunction with all functional areas of business. (LG 5)

IV. **Text and References:**


V. **Special or Unique Student Materials:**

Computer and on-line access.

Scantrons, Form 882-E, for Midterm & Final Exam.

A basic four-function pocket calculator. This is the only type of calculator that may be used for exams.

VI. **Special or Unique University Facilities:**

None.
VII. Expanded Description of the Course and Instructional Method:

A. Expanded Description of the Course:
   The course focuses on the analysis and use of accounting information for managerial decision making. Topics include measurement of product costs, activity-based management, strategic management of costs, cost drivers and cost behavior, management control and performance evaluation, pricing and transfer pricing.

B. Instructional Methods:
   - Instruction
   - Active Learning

VIII. Methods of Evaluating Outcomes:

   Attendance: You are expected to attend class

IX. Other Miscellaneous, 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).

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

Academic Integrity

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.

Disruptive Behavior

Disruptive behavior will be handled as stated in the Student Conduct Code 3.00 (Appendix A in the Student Handbook). Examples of disruptive behavior are listed in the Handbook. Lease note that no pagers, cell phones or games may be used during class. If you forget to turn off your cell phone and it rings (or vibrates), please turn it off immediately.
X. **Grade Determination**

International Assessment .......... 5 %
Article Summary (written) .......... 5 %
Oral Presentation..................... 5 %
Article Summary Quizzes .......... 40 %
(Best 4 of 6)
Midterm................................. 20%
(Open book)
Final................................. 20 %
(Open book)
Class participation..................... 5 %

Note: The International Assessment is based upon International Assessment Articles 1 & 2. The Article Summary Quizzes are based upon the articles that are chosen to be presented by students. The Midterm and Final are based upon the textbook and class handouts.

XI. **Please note that I do not give grades, you earn them.** I will help you in any way possible to succeed in this class. Please feel free to take advantage of my office hours.

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**Fall Semester Tentative Schedule**

**August**

**M 20** Introduction/ Syllabus/ Handout of Articles/ Chapter 3, Chapter 4 & Chapter 5 / Comparison of Financial & Managerial Accounting/ Selection of Articles for Presentation by Students.

**M 27** Discuss IA Articles. Chapter 9 (Managerial & Cost Accounting). Assignment: Read International Assessment Articles.

**September**

**M 3** LABOR DAY (No Class).

**M 10** Discuss IA articles. Chapter 9 (Managerial & Cost Accounting) cont’d. / International Assessment/ Student Presentation #1.

**M 17** Quiz #1 / Student Presentation #2/ International Assessment Chapter 10 / Chapter 10 (Cost Behavior).

**M 24** Quiz #2/ Student Presentation #3/ Chapter 10 (Cost Behavior) / Focus on Cost-Volume-Profit (CVP) Analysis
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<thead>
<tr>
<th>Date</th>
<th>Event</th>
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<tr>
<td>Oct 1</td>
<td>Quiz #3/ Student Presentation #4/ Chapter 10 (Cost Behavior)</td>
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<tr>
<td>Oct 8</td>
<td>Midterm (1 hour and 15 minutes) / Chapter 12 (Budgeting &amp; Responsibility Accounting)</td>
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<td>Nov 12</td>
<td>Last day to withdraw with a grade of “W”</td>
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<td>Oct 15</td>
<td>Quiz #4/ Student Presentation #5/ Chapter 12 (Budgeting &amp; Responsibility Accounting) / Student Presentations 1, 2 &amp; 3.</td>
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<td>Oct 22</td>
<td>Quiz #5/ Student Presentations #6, 7, &amp; 8 / Job Order Costing (lecture and handout).</td>
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<td>Oct 29</td>
<td>Quiz #6 (last quiz) / Student Presentations #9, 10 &amp; 11 / Chapter 16 (Capital Budgeting Cash Flows).</td>
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<td>Nov 5</td>
<td>Student Presentations #12, 13 &amp; 14 / Chapter 17 (Capital Budgeting Techniques)</td>
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<tr>
<td>Nov 12</td>
<td>Student Presentation #15, 16 &amp; 17 / Activity–Based Costing (Lecture &amp; Handout).</td>
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<td>Nov 19</td>
<td>THANKSGIVING WEEK (No class)</td>
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<td>Nov 26</td>
<td>Relevant Costs for Decision-Making (Lecture &amp; Handout)</td>
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<tr>
<td>Dec 3</td>
<td>FINAL EXAM/ 8:00 – 10:30 P.M.</td>
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