

**School of Business
Francis Marion University
Accounting 202 – Managerial Accounting
Spring 2017**

Faculty:	Pam Turner	Class Time:	9:30 – 10:20 M/W/F
Office:	245 Founders Hall	Classroom:	250B Founders Hall
Telephone:	843-661-1804	Office Hours:	12:30 – 2:45 M/W
E-mail:	pturner@fmarion.edu		12:30 – 1:00 F
			And by appointment

School of Business, Statement of Mission:

Accredited at both the graduate and undergraduate levels, the School of Business at Francis Marion University has a mission of teaching, research and service. Nearly all our faculty holds a doctorate in the area in which they teach. Our small classroom environment promotes interaction among students and faculty. We teach students to think logically, communicate effectively, develop an understanding and appreciation of the global business environment, and be guided by high ethical standards. Our students develop conceptual and analytical skills needed to be successful leaders in both private and public institutions.

Goals of the School of Business:

- Our students will have conceptual and analytical skills to analyze and solve managerial problems.
- Our students will be able to effectively communicate orally and in writing.
- Our students will have an understanding of ethical perspectives and be guided by high ethical standards.
- Our students will have an understanding and appreciation of the global business environment.
- Our students will utilize creativity in the solving of managerial problems.
- Our students will know the core concepts with each business discipline: accounting, business economics, finance, management, management information systems and marketing.

Course Description: Introduces the planning and control aspects of internal accounting. Topics include cost systems, cost behavior, direct costing, capital budgeting, decentralized operations, relevant costs, operations budgeting, differential cost, and variance analysis.

Prerequisites: ACTG 201

Text and/or References: Noreen, Brewer, Garrison. Managerial Accounting for Managers 4th edition with Connect, (McGraw-Hill/Irwin, 2017). 613 pages.

You must have access to a text, to Connect (the homework manager).

Class Attendance Policy: I have no policy on attendance. Also, I will not automatically drop you from this course for excessive absences. If you wish to withdraw from this course, you must initiate and complete that action prior to the applicable University deadline. Although you may be absent, class will continue and you will be responsible for any assignment given, including the setting of a date for a test.

While I do not have a specific policy on attendance, I do record attendance. If you arrive after I have recorded attendance for the day, you will be considered absent. If you leave early you will be considered absent. If you do not have the resources required for the course, you will be considered absent. If you are asleep, you will be considered absent. In other words, you must be participating in the class to be considered present.

Test Days: On test days, you will not be allowed to enter the classroom after the test has begun! (Remember, there are no make-up tests.)

Academic Integrity: It is expected that students will adhere to university policy. For homework, students are encouraged to discuss their answers with others. For tests, examinations, and projects, the work is to be solely that of the individual student (or assigned group) without collaboration. Any case of academic dishonesty may result in an “F” for the course or other sanctions as deemed appropriate by the instructor and in accordance with university policy.

Classroom Protocol: The use of cell phones, pagers and other electronic communication devices during class is prohibited. **(Note: You may not use a cell phone as a calculator.)** Please turn off all electronic devices before entering the classroom. If your electronic device sounds, vibrates, or in any way disturbs the class, you will be asked to leave and considered absent for that day. This includes test days and you will not be allowed to make up the test!

Grading Criteria: Your final grade will be determined by the average numerical score for your test grades adjusted by homework as explained below. There will be a cumulative final exam. The course components will be weighted as follows:

Tests and/or the final exam (4 at 25% each) 100%

The homework for the course is usually completed using Connect. The homework should be submitted following completion of the chapter by the dates shown in Connect. Connect will report to you and to me on your performance. Your homework grade for each segment of the course will be your opportunity to curve your own test scores. A

homework score of 90-100 on that segment will add 10 points to that test score. A homework grade of 65-89 will add whatever your homework grade is divided by 20. A homework grade of less than 65 will have zero impact. Your homework score starts over at the beginning of each test period. If you miss one of the tests, your extra points from that test will NOT apply to another test or the final exam. Homework may include all assignments on the homework manager plus anything else that may be assigned and/or taken up in class. **NO LATE HOMEWORK WILL BE ACCEPTED.** It is your responsibility to “submit” your homework after you complete it. Also, on occasion there are glitches in the system, so don’t wait until the last minute to turn in your homework.

Test dates will be confirmed one class period in advance. One test grade may be dropped. **There will be no make-up tests.** If you miss a test, the missed test will be considered your "drop grade" and you must take the cumulative final exam. All missed tests will be handled in this manner regardless of the reason for your absence. Only one grade may be “dropped”.

Grading System/Scale:

A = 90 – 100	C = 70 – 75
B+ = 86 – 89	D+ = 66 – 69
B = 80 – 85	D = 60 – 65
C+ = 76 – 79	F = Below 60

Tutoring: The University maintains a tutoring service available to all students without cost.

Topical Outline of Instruction:

- Chapter 1 – Managerial Accounting: An Overview
- Chapter 2 – Managerial Accounting and Cost Concepts
- Chapter 3 – Cost-Volume-Profit Relationships
- Chapter 4 – Job Order Costing
- Chapter 5 – Variable Costing and Segment Reporting
- Chapter 6 – Activity Based Costing
- Chapter 7 – Differential Analysis
- Chapter 8 – Capital Budgeting Decisions
- Chapter 9 – Master Budgeting
- Chapter 10 – Flexible Budgets and Performance Analysis
- Chapter 11 – Standard Costs and Variances
- Chapter 12 – Performance Measurement in Decentralized Organizations

Schedule of Instruction:

Class Meeting	Day	Date	Reading Assignment
1	Wednesday	January 11	Orientation, Syllabus
2	Friday	January 13	Chapter 1
	Monday	January 16	No Class - Holiday
3	Wednesday	January 18	Chapter 2
4	Friday	January 20	Chapter 2
5	Monday	January 23	Chapter 2
6	Wednesday	January 25	Chapter 3
7	Friday	January 27	Chapter 3
8	Monday	January 30	Chapter 3
9	Wednesday	February 1	Test #1: Chapters 1 – 3
10	Friday	February 3	Chapter 4
11	Monday	February 6	Chapter 4
12	Wednesday	February 8	Chapter 4
13	Friday	February 10	Chapter 5
14	Monday	February 13	Chapter 5
15	Wednesday	February 15	Chapter 5
16	Friday	February 17	Chapter 6
17	Monday	February 20	Chapter 6
18	Wednesday	February 22	Chapter 6
19	Friday	February 24	Test #2: Chapters 4 – 6
20	Monday	February 27	Chapter 7
21	Wednesday	March 1	Chapter 7
22	Friday	March 3	Chapter 7
23	Monday	March 6	Chapter 8
24	Wednesday	March 8	Chapter 8
25	Friday	March 10	Chapter 8
	Monday	March 13	No Class – Spring Break
	Wednesday	March 15	No Class – Spring Break
	Friday	March 17	No Class – Spring Break
26	Monday	March 20	Chapter 8
27	Wednesday	March 22	Test #3: Chapters 7 – 8
28	Friday	March 24	Chapter 9
29	Monday	March 27	Chapter 9
30	Wednesday	March 29	Chapter 9
31	Friday	March 31	Chapter 10
32	Monday	April 3	Chapter 10
33	Wednesday	April 5	Chapter 10
34	Friday	April 7	Chapter 11
35	Monday	April 10	Chapter 11
36	Wednesday	April 12	Chapter 11
37	Friday	April 14	Chapter 11

38	Monday	April 17	Chapter 12
39	Wednesday	April 19	Chapter 12
40	Friday	April 21	Test #4: Chapters 9 – 12
41	Monday	April 24	Return Test #4 & Review

Homework problems will be assigned as deemed necessary by the instructor. Due dates for homework will be posted at the time the assignment is made.

Final Exam: Friday, April 28, from 8:30 – 10:30

Accommodation: Students with learning or other disabilities seeking accommodation in this course are asked to contact Counseling for assessment and approval.