

COLLEGE OF CHARLESTON
DEPARTMENT OF ACCOUNTING AND LEGAL STUDIES
ACCT 204 – MANAGERIAL ACCOUNTING Section 07
Fall 2017
TUESDAY & THURSDAY 10:50-12:05

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Office Hours: Beatty 435, Wednesday 9:00-noon and 1:30-4:00, Tuesday and Thursday 9:00-10:30. And by appointment (I am often in my office...if I am present, please ask for assistance if needed).

Course Text: Whitecotton, Libby and Phillips, *Managerial Accounting, 3rd edition*, McGraw Hill.

You are required to have a Connect account, and the book will come embedded in the Connect account. You are not required to purchase a paper copy of the textbook.

Connect: <http://connect.mheducation.com/class/l-bradley-mckee-acct-204-f2017-tth-1050-1205>
please note that the l is a lowercase "L" and not a number 1.

Required: Your own basic four-function calculator

Prerequisite: ACCT 203 and Sophomore Standing

Oaks: All communications about homework, schedule, class, etc. will be sent via Oaks or the C of C email system. Quiz solutions, handout problems, etc. may be posted in advance of exams so you have the material to study. Please frequently check your C of C email account.

Course Description: A survey of accounting information critical for planning, control and business decision making within an organization.

Course Learning Objectives:

Students will demonstrate an understanding and be able to explain the following:

1. The basic concepts of cost accumulation and product costing systems.
2. The use of cost accumulation and product costing systems for planning, control and decision-making purposes.
3. The use of cost accumulation and product costing systems for external reporting purposes.
4. Recent trends in the practice of management accounting, such as activity-based costing (students will be encouraged to critically evaluate these trends).

Unlike financial accounting, there are no generally accepted procedures in management accounting. Each firm has its own set of reports, analyses, and procedures. More important than learning the principles and procedures of management accounting is your ability to properly choose and apply those principles and procedures to a situation and then effectively communicate your findings. This course will emphasize your learning to choose and appropriately apply the procedures and to analyze and communicate your results.

School of Business Learning Objectives relevant to this course:

Ethical Awareness: Students will recognize and be able to appraise ethical dilemmas involved in business decisions.

Global Awareness: Students will recognize and examine the global implications of business decisions.

Problem Solving Ability: Students will demonstrate critical thinking skills in identifying and evaluating

problems and opportunities in the business environment and apply analytical techniques to formulate creative solutions.

Department of Accounting and Legal Studies Learning Objectives relevant to this course:

This introduction course is designed to provide students with a basic understanding of the most fundamental concepts in managerial accounting and thereby **Convey Discipline-Specific Knowledge**. Through the material covered the course will **Promote Ethical Awareness** and expose the students to ethical and social dilemmas.

Grade Policy: Your course grade will be determined by the (tentative) total points earned from the following:

Exam #1	(100 points)	Chapters 1, 2,
Exam #2	(100 points)	Chapters 3,4
Exam #3	(100 points)	Chapters 5, 6 and 7
Exam #4	(100 points)	Chapters 8,9,10 and 11
Connect (L/S)	(30 points)	Learn Smart answers submitted via Connect Online
Connect (C)	(60 points)	Exercises and Problems submitted via Connect Online
Participation	(<u>10 points</u>)	
Total Points	500 points	

The student's final course grade will be determined by dividing the total points earned by total points possible with the following grading scale applied:

A =93-100% A- =90-92.9% B+ = 86-89.9% B = 83-85.9% B- = 80-82.9% C+ =76-79.9%
C = 73-75.9% C- = 70-72.9% D+ =66-69.9% D =63-65.9% D- =60-62.9% F =Below 60%

Examinations and Quizzes: All examinations will be in class. Students are NOT permitted to use books, notes or any prepared materials. STUDENTS WILL NOT BE ALLOWED TO USE GRAPHING CALCULATORS OR THOSE BUILT INTO YOUR PHONE ON EXAMINATIONS. You should own a basic 4 function calculator.

Attendance Policy: Attendance in this course is mandatory. Examinations and assigned materials will require attendance of all classroom lectures. In this class especially, each lecture builds upon the one before it, so missing a lecture will likely result in your not understanding subsequent lectures. Make-up examinations are not given. Late assignments are not accepted under any circumstance. If the student is to be absent, assignments must be submitted prior to the due date. Each day attendance sheet will be taken. Late arrivals will be counted as absent for that day. **Any student who misses more than three classes may receive a failing grade for the course and/or will be administratively dropped from the roll.**

Policy on Cell Phones, Laptops/Tablets and other electronic devices:

The use of all electronic devices, including cell phones, are expressly forbidden in the classroom. Texting, receiving or sending messages, or cell phone use, will result in immediate dismissal from the lecture with an absence recorded. Also, **violation of this policy, will result in the automatically loss of any benefit of any curve given during the semester.** Students must keep these devices turned off and out of sight during class. It is a violation of this policy to keep such devices on your lap.

Due Dates: See the next page (pg 3) for a schedule of due dates and page 4 for a calendar of times the assignments are due. Dr. McKee reserves the right to alter or amend this schedule during the semester as needed.

Date	Day	Txt Ch	Topics	Mini-Exerc for Disc	Ex: Connect	Prob: Connect
8-22	T	1	Review and Intro to Managerial Accounting	M 1-5,6,9	E 1-4, 5, 6	
8-24	R	1/2	Review and Intro to Mgr Acct/Job Order Cst			PA 1-4
8-29	T	2	Job Order Costing	M 2-1,3,4,5,6,7,14,15,18,19	E 2-1,3,5,6,7,18	PA 2-2 (do 1 st)
8-31	R	2	Job Order Costing			PA 2-1
9-5	T	2	Job Order Costing			
9-7	R		Exam #1 Chapters 1,2			
9-12	T	3	Process Costing	M 3-3,4,5,6, 7,8		
9-14	R	3	Process Costing		E 3-5,7,17	
9-19	T	3	Process Costing			PA 3-1
9-21	R	4	Activity Based Costing and Cost Management	M 4-5,6	E 4-2,3,4, 14	
9-26	T	4	Activity Based Costing and Cost Management			PA 4-3
9-28	R		Exam #2 Chapters 3,4			
10-3	T	5	Cost Behavior	M 5-2,8	E 5-2,3,5,10,14,16	
10-5	R	5	Cost Behavior		E5-20	PA 5-5
10-10	T	6	Cost-Volume-Profit Analysis	M 6-1,2,3,4,8,9,10,14,15,16	E 6-2,3,4, 14	
10-12	R	6	Cost-Volume-Profit Analysis			PA 6-1 PA 6-2
10-17			Fall Break			
10-19	R	7	Incremental Analysis for Short Tm Decision Mkg	M 7-3,4,5,6,7,8,9,10,11		
10-24	T	7	Incremental Analysis for Short Tm Decision Mkg		E 7-2,3, 5,6,7,8	PA 7-1
10-26	R		Exam #3 Chapters 5,6,7			
10-31	T	8	Budgetary Planning	M 8-4,5,6,7,9, 10,11	E 8-5,6,7, 8,9,10,11	PA 8-1
11-2	R	8	Budgetary Planning		E8-15,16,17	PA 8-2,
11-7	T	8	Budgetary Planning		E 8-18	PA 8-3
11-9	R	9	Standard Costing and Variances	M 9-1,7,8,9,10, 11	E 9-4,7,8, 9	PA 9-1
11-14	T	9	Standard Costing and Variances		E 9-13	PA 9-2
11-16	R	10	Decentralized Performance Evaluation	M 10-6,7,8,9,11, 12	E 10-5, 17	PA 10-1
11-21	T	11	Capital Budgeting	M 11-3,4,5,7,8	E 11-3,7	PA 11-1
11-23	R		Thanksgiving Holiday			
11-28	T	11	Capital Budgeting	M 11-11, 12		PA 11-3
11-30	R		Exam #4 Chapters 8,9,10,11			

ACCT 204 Due Dates Tues Thurs 10:50-12:05									
	Sunday	Monday	Tuesday	Wed	Thursday	Friday	Sat		
8-20 to 8-26		20	21 {1}	22	L/S#1 {2}	24	25	26	Aug
8-27 to 9-2		27	28 C#1 {2}	29	L/S#2 {2}	31	1	2	Sept
9-3 to 9-9		3	4 C#2 {2}	5	EXAM 1	7	8	9	Sept
9-10 to 9-16		10	11 {3}	12	L/S#3 {3}	14	15	16	Sept
9-17 to 9-23		17	18 C#3 {3}	19	L/S#4 {4}	21	22	23	Sept
9-24 to 9-30		24	25 C#4 {4}	26	EXAM 2	28	29	30	Oct
10-1 to 10-7		1	2 L/S#5 {5}	3	C#5 {5}	5	6	7	Oct
10-8 to 10-14		8	9 L/S #6 {6}	10	C#6 {6}	12	13	14	Oct
10-15 to 10-21		15 Fall Br	16 Fall Break	17	L/S#7 {7}	19	20	21	Oct
10-22 to 10-28		22	23 C#7 {7}	24	EXAM 3	26	27	28	Oct
10-29 to 11-4		29	30 {8}	31	L/S#8 {8}	2	3	4	Nov
11-5 to 11-11		5	6 C#8 {8}	7	L/S#9 {9}	9	10	11	Nov
11-12 to 11-18		12	13 C#9 {9}	14 L/S #10	C#10{10}	16	17	18	Nov
11-19 to 11-25		19	20 L/S#11{11}	21 T/G Hol	T/G Holid	23	24	25	Nov
11-26 to 12-2		26	27 C#11 {11}	28	EXAM 4	30	1	2	Dec
Learn Smart (L#) is due before the beginning of class (10:50 am) on the day indicated.									
Connect (C#) is due at 11:00 pm on the day indicated.									
{ } Represents the chapter we will be discussing in class on that day.									

Academic Integrity: Lying, cheating, attempted cheating, and plagiarism are violations of our Honor Code that, when identified, are investigated. Each incident will be examined to determine the degree of deception involved.

Incidents where the instructor determines the student's actions are related more to a misunderstanding will be handled by the instructor. A written intervention designed to help prevent the student from repeating the error will be given to the student. The intervention, submitted by form and signed both by the instructor and the student, will be forwarded to the Dean of Students and placed in the student's file.

Cases of suspected academic dishonesty will be reported directly by the instructor and/or others having knowledge of the incident to the Dean of Students. A student found responsible by the Honor Board for academic dishonesty will receive a XXF in the course, indicating failure of the course due to academic dishonesty. This grade will appear on the student's transcript for two years after which the student may petition for the XX to be expunged. The F is permanent. The student may also be placed on disciplinary probation, suspended (temporary removal) or expelled (permanent removal) from the College by the Honor Board.

Students should be aware that unauthorized collaboration--working together without permission-- is a form of cheating. Unless the instructor specifies that students can work together on an assignment, quiz and/or test, no collaboration during the completion of the assignment is permitted. Other forms of cheating include possessing or using an unauthorized study aid (which could include accessing information via a cell phone or computer), copying from others' exams, fabricating data, and giving unauthorized assistance.

Research conducted and/or papers written for other classes cannot be used in whole or in part for any assignment in this class without obtaining prior permission from the instructor.

Students can find the complete Honor Code and all related processes in the *Student Handbook* at <http://studentaffairs.cofc.edu/honor-system/studenthandbook/index.php>

Academic Support Services – The Center for Student Learning

The CSL, located on the first floor of the library, offers a wide variety of tutoring and other academic resources that support many courses offered at the College. Services include walk-in tutoring, by appointment tutoring, study strategies appointments, Peer Academic Coaching (PAC), and Supplemental Instruction (SI). All services are described and all lab schedules are posted on the CSL website <http://csl.cofc.edu/>, or call 843.953.5635 for information.

The Center for Disability Services (CDS)/SNAP, located on the first floor of the Lightsey Center, Suite 104, is 2available to assist you and provides the following services:

Students Needing Access Parity (SNAP) – We provide services and accommodations for students with disabilities (physical, psychological, learning or attentional) that have been documented by a qualified professional. Documentation must meet criteria published in the SNAP brochure and on our website <http://disabilityservices.cofc.edu>. Accommodations are decided on a case-by-case basis and are determined by the type and severity of the disability and the essential elements of the course the student is taking. Accommodations are designed to provide access to education and to circumvent or reduce the effect of disability as much as possible, not to give an advantage or guarantee success.

Alternative Testing Site – CDS houses and manages the alternative testing site. The testing site provides an area for students approved for services to take their tests with accommodations such as extra time on tests, testing in isolation, use of readers or scribes, access to assistive/adaptive technology (e.g., Dragon Naturally Speaking, WYNN readers, JAWS, etc.).

Other Policies:

1. Any student who is considered by the professor to pose a disruption of instruction will be administratively withdrawn, dismissed from the class and/or receive a failing grade for the course.
2. Accounting is really not that boring and naptime is not built into the curriculum. Therefore, if you fall asleep in class, you'll be dismissed from the lecture with an absence recorded.
3. No extra credit will be given.
4. This syllabus and policies noted therein may be amended, on a case-by-case basis or in the entirety, by the Professor as needed.