College of Charleston  
School of Business and Economics  
ACCT 204: Managerial Accounting  
Spring, 2017

INSTRUCTOR: David M. Kuczkr, Certified Public Accountant  
OFFICE: Tate Center, Room 305  
OFFICE HOURS: MWF 8:30-9:45; Also By Appointment  
CLASS HOURS: Section 08 – MWF 10-10:50, Tate 315  
Section 03 – MWF 11-11:50, Beaty 214  
EMAILS & PHONE: kuczkirdm@cofc.edu; dkuczkr@gmail.com; (843) 906-9860

SYLLABUS:

If you do not understand any part of this syllabus, please contact me as soon as possible. The accompanying course schedule is tentative, however, and subject to change either verbally or in writing.

WEB:

Information about the course including the syllabus, tentative schedule, additional class materials, e.g., homework solutions, articles, etc., and instructor’s office hours can be found on OAKS.

PREREQUISITES:

Sophomore standing; successful completion of ACCT 203 (Financial Accounting)

REQUIRED MATERIALS:


Recommended Texts/Supplements:

LEARNSMART (within Connect)

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:

Effective Communications: Students will write professional documents that are technically correct and concise and make effective presentations utilizing technological tools and ability utilizing relevant discipline specific knowledge.

Ethical Awareness: Students will recognize and be able to appraise ethical dilemmas involved in business decisions and competently engage in discourse aimed at resolution of these dilemmas utilizing relevant discipline specific knowledge.¹

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 utilizing relevant discipline specific knowledge.

ATTENDANCE:

Attendance in this course is mandatory. Examinations and assigned materials will require attendance of all classroom 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 a roll attendance sheet will be passed around the class. Late arrivals who miss the attendance sheet will be counted as absent for that day. Any student who misses more than two

¹ Particular attention will be paid to IMA Code of Ethics.
classes may receive a failing grade for the course and/or will be administratively dropped from the roll.

In extreme cases exceptions to the absence policy may be made on an individual (case-by-case) basis. These exceptions will only be considered with appropriate documentation requested by the professor and a letter from the Dean of Students. However, I will not give a make up exam under any circumstance. If a student misses an exam with documentation that is deemed extreme (serious illness, death, hospitalization, etc.), the grade of the lowest test score for the semester will be substituted for the missed exam. This exception will only be made in extreme circumstances with proper documentation and approval of the professor. This is why it is important that you maximize your performance on each exam.

Policy on Cell Phones, Laptops and PDA Devices:

The use of all PDA devices, including cell phones, watches and laptop computers, are expressly forbidden in the classroom. Texting, receiving or sending messages, cell phone use, or the use of laptop computers will result in immediate dismissal from the lecture with an absence recorded. Also, for each violation of this policy, the penalty will be a reduction of the student’s final grade by one letter grade. (For example if you violate this policy, this means that if you have earned a B for the course, you will be assigned a C for the course. If you earn a C+ for the course, you will be assigned a D+ for the course, etc.) Furthermore, students who violate this policy will automatically lose the benefit of any curve given during the semester and their grade will be reduced by one letter grade after the curve has been taken away. 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. On the first violation, the student will have assigned seating for the rest of the semester.

<table>
<thead>
<tr>
<th>Activities</th>
<th>Points Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>Three Tests (comprehensive), 100 points each</td>
<td>300 Points 60%</td>
</tr>
<tr>
<td>Best 10 of 11+ quizzes, 10 points each</td>
<td>100 Points 20%</td>
</tr>
<tr>
<td>Comprehensive Final Exam</td>
<td>100 Points 20%</td>
</tr>
<tr>
<td>Total Points</td>
<td>500 Points</td>
</tr>
</tbody>
</table>
GRADING:

It is your responsibility to read the syllabus and learn the course policies and procedures. Not knowing course policies and procedures is not an excuse for not following class guidelines and will result in grading penalties.

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

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
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</thead>
<tbody>
<tr>
<td>A</td>
<td>=92%</td>
</tr>
<tr>
<td>A-</td>
<td>=90%</td>
</tr>
<tr>
<td>B+</td>
<td>=87%</td>
</tr>
<tr>
<td>B</td>
<td>=82%</td>
</tr>
<tr>
<td>B-</td>
<td>=80%</td>
</tr>
<tr>
<td>C+</td>
<td>=77%</td>
</tr>
<tr>
<td>C</td>
<td>=72%</td>
</tr>
<tr>
<td>C-</td>
<td>=70%</td>
</tr>
<tr>
<td>D+</td>
<td>=67%</td>
</tr>
<tr>
<td>D</td>
<td>=62%</td>
</tr>
<tr>
<td>D-</td>
<td>=60%</td>
</tr>
<tr>
<td>F</td>
<td>=Below 60%</td>
</tr>
</tbody>
</table>

EXAMS:

Exams are intended to measure your understanding of the topic areas and subject matter in the field being studied. Your ability to solve problems similar to those found in the text represents only a small, but important, portion of this understanding. Concepts and theories are an integral part of your education. When you are working in business and industry, you will rarely encounter problems presented precisely as they are in class or in the textbook. Therefore, the ability to transfer knowledge is essential. This ability is tested on exams. Exams are only to be taken by students who are enrolled in the course. Any student who drops the class or is not enrolled in the class should not sit for an exam. Violations of this policy will be reported to the Honor Court.

ADDITIONAL POLICIES FOR EXAMS:

- There will be no makeup exams or quizzes. I will provide for the taking of an exam in advance ONLY IF it is due to athletic participation or other extracurricular activities in which the student is an official representative of the College. Appropriate documentation is required to support such a claim.
- Otherwise, if you miss a test due to an excused absence, the grade of the lowest test score for the semester will be substituted for the missed exam. This exception will only be made in extreme circumstances with proper documentation and approval of the professor. This is why it is important that you maximize your performance on each exam.
- If you miss any test due to an unexcused absence, a grade of zero ("0") will be assigned for that test.
• Final examinations must be administered only at the time and in the place stated on the Examination Schedule, except by written permission of the Dean.
• During the exam, I will only answer clarification questions.
• All PDA devices must be turned off and put away in book bags, back packs, or purses.
• You may not program formulas into calculators, unless explicitly approved by the professor. Only use calculators for addition, subtraction, multiplication and division.
• **CELL PHONES ARE NOT TO BE USED AS CALCULATORS.** If you forget your calculator for an exam either (1) have the good fortune of having a friend who always carries an extra and is willing to loan you their extra calculator or, (2) having had the good fortune to have received good math instruction during your elementary school days.
• If you want to know the time of day during a class or an exam, invest in a wristwatch!
• Do not be late on exam days. Depending on your section (ACCT 204–08 or ACCT 204–03), tests start, and door close, at precisely 10 AM or 11 AM.

**QUizzes:**

Regularly scheduled quizzes will be based on the following exercises:

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Exercises</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>4, 5, 6</td>
</tr>
<tr>
<td>2</td>
<td>1, 3, 5, 6, 7</td>
</tr>
<tr>
<td>3</td>
<td>5, 7, 17</td>
</tr>
<tr>
<td>4</td>
<td>2, 3, 4, 14</td>
</tr>
<tr>
<td>5</td>
<td>10, 11, 12, 13, 14, 20</td>
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<tr>
<td>6</td>
<td>2, 3, 4, 14</td>
</tr>
<tr>
<td>7</td>
<td>3, 5, 6, 7, 8</td>
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<tr>
<td>8</td>
<td>5, 6, 7, 8, 9, 10, 11, 15</td>
</tr>
<tr>
<td>9</td>
<td>4, 7, 8, 9, 13</td>
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<tr>
<td>10</td>
<td>5, 17</td>
</tr>
<tr>
<td>11</td>
<td>3, 7</td>
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</tbody>
</table>
HONOR SYSTEM:

College of Charleston Honor Code and 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 XF 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 X to be expunged. 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

DISABILITY STATEMENT:

The College will make reasonable accommodations for persons with documented disabilities. Students should apply for services at the Center for Disability Services located on the first floor of the Lightsey Center, Suite 104. If you do need accommodation, please see me during the first week of class.
ADDITIONAL POLICIES:

- Always bring your books to class. I will frequently refer to figures or problems in the book during class.
- Please turn off all PDA devices at the beginning of class.
- In addition to the office hours listed above, I will schedule appointments with students outside of my regularly scheduled office hours if they have a conflict with my scheduled hours, as long as I will be on campus and don't have a scheduling conflict. The more notice I have for an appointment, the better the chance that I can be available.
- I will not provide scores for any assignment, exam, or quiz via the telephone or by email. The Family Educational Rights and Privacy Act (http://www.ed.gov/offices/OII/fpco/ferpa/) prohibits me from discussing your grades in this course with your parents, with other members of your family, or with your friends.
- No "extra credit" assignments will be given. All grades will be based on the grading criteria established in this syllabus.
- This is a class that will contribute to you becoming a respected professional; therefore, I fully expect you to behave professionally. Please do not sleep in class, talk in class, monopolize class time or make disrespectful comments. I will not embarrass you during class; however, I am observant and will note any of these actions. I do not expect you to be perfect, but if your behavior is obvious enough to distract me, then it is obvious enough to distract others.
ACCT 204 - 08/03 Managerial Accounting  
Spring 2017  
Instructor David M. Kuczki, CPA  

Acknowledgment of Syllabus and Classroom Conduct Policies  

Name: _________________________________  
(Please Print)  

Academic Major: ________________________________  

What year were you born? ____________________  

Where do you consider home? ____________________  

Why are you taking this course?  
_________________________________________________________________  
_________________________________________________________________  
_________________________________________________________________  

Have you taken this course previously? _______________________________  

I have received a copy of David Kuczki’s Spring 2017 syllabus and have read and understand his policies. In particular, I understand the harsh penalty for the use of PDA devices, laptops, cell phones, and other such devices. I understand that my grade will be severely affected by violation of the policies and agree that I will abide by the College of Charleston Student Code of Conduct at all times while enrolled in this course.  

Also, I understand that I am required to do the assigned readings, questions and problems before class. Further, I understand that not doing the assigned work prior to class is a violation of the College of Charleston’s Classroom Code of Conduct (Student Handbook, page 51) and will result in my inability to ask questions or participate.  

Signed __________________________________  

Date: ________________________
<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Topic</th>
<th>Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/11</td>
<td>Wednesday</td>
<td>Course Introduction</td>
<td></td>
</tr>
<tr>
<td>1/13</td>
<td>Friday</td>
<td>Cost Terms/ Product Costing</td>
<td>Chapter 1 M1-1,5,9 E1-4,5,6 E1-12 PA1-4</td>
</tr>
<tr>
<td>1/16</td>
<td>Monday</td>
<td>MLK No Class</td>
<td></td>
</tr>
<tr>
<td>1/18</td>
<td>Wednesday</td>
<td>Job Order Costing</td>
<td>Chapter 2 M2-2,8,9,10,11,12,13 E2-1,3,5,6,7 E2-2,9,13,18 PA2-1 Quiz 1</td>
</tr>
<tr>
<td>1/20</td>
<td>Friday</td>
<td>Job Order Costing</td>
<td></td>
</tr>
<tr>
<td>1/23</td>
<td>Monday</td>
<td>Job Order Costing</td>
<td></td>
</tr>
<tr>
<td>1/25</td>
<td>Wednesday</td>
<td>Job Order Costing</td>
<td>Quiz 2</td>
</tr>
<tr>
<td>1/27</td>
<td>Friday</td>
<td>Process Costing</td>
<td>Chapter 3 E3-5,7,17; E3-9,11 PA3-1</td>
</tr>
<tr>
<td>1/30</td>
<td>Monday</td>
<td>Process Costing</td>
<td></td>
</tr>
<tr>
<td>2/1</td>
<td>Wednesday</td>
<td>Process Costing</td>
<td>Quiz 3</td>
</tr>
<tr>
<td>2/3</td>
<td>Friday</td>
<td>TEST #1</td>
<td></td>
</tr>
<tr>
<td>2/6</td>
<td>Monday</td>
<td>Activity-based costing</td>
<td>Chapter 4 E4-2,3,4,14 E4-5,9,10,11 PA4-2</td>
</tr>
<tr>
<td>2/8</td>
<td>Wednesday</td>
<td>Activity-based costing</td>
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<tr>
<td>2/10</td>
<td>Friday</td>
<td>Activity-based costing</td>
<td>Quiz 4</td>
</tr>
<tr>
<td>2/13</td>
<td>Monday</td>
<td>Cost Behavior</td>
<td>Chapter 5 M5-11,12,13,14; E5-10,11,12,13,14,20; E5-2,3,4</td>
</tr>
<tr>
<td>2/15</td>
<td>Wednesday</td>
<td>Cost Behavior</td>
<td>Quiz 5</td>
</tr>
<tr>
<td>2/17</td>
<td>Friday</td>
<td>CVP analysis</td>
<td>Chapter 6 M6-2,3,4 E6-2,3,4,14; E6-5 PA6-1</td>
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<tr>
<td>2/20</td>
<td>Monday</td>
<td>CVP analysis</td>
<td></td>
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<tr>
<td>2/22</td>
<td>Wednesday</td>
<td>CVP analysis</td>
<td>Quiz 6</td>
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<tr>
<td>2/24</td>
<td>Friday</td>
<td>TEST #2</td>
<td></td>
</tr>
<tr>
<td>2/27</td>
<td>Monday</td>
<td>Incremental Analysis</td>
<td>Chapter 7 M7-5,6,7,10 E7-3,5,6,7,8 E7-10,11,12 PA7-1,2,3</td>
</tr>
<tr>
<td>3/1</td>
<td>Wednesday</td>
<td>Incremental Analysis</td>
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<tr>
<td>Date</td>
<td>Day</td>
<td>Title</td>
<td>Reading</td>
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<tr>
<td>3/3</td>
<td>Friday</td>
<td>Incremental Analysis</td>
<td>Quiz 7</td>
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<tr>
<td>3/6-3/10</td>
<td></td>
<td>Spring Break</td>
<td></td>
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<tr>
<td>3/13</td>
<td>Monday</td>
<td>Incremental Analysis/Budgeting</td>
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<tr>
<td>3/15</td>
<td>Wednesday</td>
<td>Budgeting</td>
<td>Chapter 8</td>
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<td></td>
<td></td>
<td></td>
<td>M8-5,6,7,10</td>
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<td></td>
<td>E8-5,6,7,8,9,10,11,15 PAB-1</td>
</tr>
<tr>
<td>3/17</td>
<td>Friday</td>
<td>Budgeting</td>
<td>Quiz 8</td>
</tr>
<tr>
<td>3/20</td>
<td>Monday</td>
<td>Budgeting</td>
<td>Chapter 9</td>
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<tr>
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<td>M9-7,8,9,10,11</td>
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<td>E9-4,7,8,9,13</td>
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<td></td>
<td>E9-1,5 PA9-5,6</td>
</tr>
<tr>
<td>3/22</td>
<td>Wednesday</td>
<td>Standard Costing</td>
<td>Quiz 9</td>
</tr>
<tr>
<td>3/23</td>
<td>Thursday</td>
<td>Last day to drop with a</td>
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<tr>
<td>3/24</td>
<td>Friday</td>
<td>Standard Costing</td>
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<tr>
<td>3/27</td>
<td>Monday</td>
<td>Standard Costing</td>
<td></td>
</tr>
<tr>
<td>3/29</td>
<td>Wednesday</td>
<td>Standard Costing</td>
<td>Quiz 9</td>
</tr>
<tr>
<td>3/31</td>
<td>Friday</td>
<td>TEST #3</td>
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<tr>
<td>4/3</td>
<td>Monday</td>
<td>Decentralization</td>
<td>Chapter 10</td>
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<td>E10-5,17</td>
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<td>E10-3,7,8</td>
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<tr>
<td>4/5</td>
<td>Wednesday</td>
<td>Decentralization</td>
<td></td>
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<tr>
<td>4/7</td>
<td>Friday</td>
<td>Decentralization</td>
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<tr>
<td>4/9</td>
<td>Monday</td>
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<tr>
<td>4/12</td>
<td>Wednesday</td>
<td>Decentralization</td>
<td>Quiz 10</td>
</tr>
<tr>
<td>4/14</td>
<td>Friday</td>
<td>Capital Budgeting</td>
<td>Chapter 11</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>M11-5,6,7</td>
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<td>E11-3,7</td>
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<td>E11-4,9</td>
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<tr>
<td>4/16</td>
<td>Monday</td>
<td>Capital Budgeting</td>
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<tr>
<td>4/19</td>
<td>Wednesday</td>
<td>Capital Budgeting</td>
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<tr>
<td>4/21</td>
<td>Friday</td>
<td>Capital Budgeting</td>
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<tr>
<td>4/23</td>
<td>Monday</td>
<td>Capital Budgeting</td>
<td>Quiz 11</td>
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<tr>
<td>4/26</td>
<td>Wednesday</td>
<td>Catch-up/Review</td>
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</tr>
<tr>
<td>4/28</td>
<td>Section 03</td>
<td>FINAL EXAM</td>
<td>12:00-3:00 PM</td>
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<tr>
<td>5/01</td>
<td>Section 05</td>
<td>FINAL EXAM</td>
<td>8:00-11:00 AM</td>
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