College of Charleston  
Department of Accounting and Legal Studies  
ACCT 204 - MANAGERIAL ACCOUNTING (Section 10)  
Spring 2017: 3800 Paramount Rd Room 242  
Wednesday: 5:30-8:15 PM  

| Instructor: Karrie E. Saboe, M.S. Accountancy, CPA | Phone: 843-303-0621 |
| Office: Tate 305 | Email: saboeke@cofc.edu |
| Office hours: MW 12:30-1:45, TH 12:00-1:30, and by appointment. |

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

Prerequisite: ACCT 203 Financial Accounting; sophomore standing.

Daily Required Materials for class:


Calculator: You will need to bring a four function (+, −, ×, ÷) calculator to class and exams. No devices with memory storage will be allowed during exams. This includes graphing or other memory storage calculators, smart phones, and iPads.

Course Learning Objectives:  
After completing ACCT 204 - Managerial Accounting students should be able to:  
1. Explain how managerial accounting is used to support the key functions of management.  
2. Describe different ways to think about costs, and identify costs according to their behavior.  
3. Determine the cost of a product or service using traditional and activity-based costing systems.  
4. Analyze and understand the concepts of contribution margin, breakeven point, and cost-volume-profit analysis.  
5. Conduct incremental analysis to make a variety of managerial decisions (e.g., accept special orders, make-or-buy, keep-or-drop, sell-or-process further).  
6. Prepare an operating budget and understand its use.  
7. Demonstrate a basic understanding of standard costs and perform variance analysis between actual and standard costs.  
8. Evaluate the performance of decentralized responsibility centers using several metrics.  
9. Use a variety of techniques to analyze and make capital investment decisions.

School of Business Learning Objectives relevant to this course:  
QUANTITATIVE FLUENCY: Students will demonstrate competency in logical reasoning and data analysis skills. In this course, you will learn the process of preparing journal entries to record transactions in the General Journal, post the transactions to the General Ledger, prepare the four basic financial statements and interpret and analyze the data (in other words, not just prepare the financial statements, but be able to interpret and analyze what they are saying).  
GLOBAL AWARENESS: Students will recognize and examine the global implications of business decisions.  
INTELLECTUAL INNOVATION AND CREATIVITY: Students will be able to demonstrate their resourcefulness and originality in addressing extemporaneous problems. This course will enable students
to prepare and interpret financial data and, based on the results of operations, identify areas to minimize certain expenses and generate additional revenue.

SYNTHESIS: Students will demonstrate the ability to integrate knowledge from multiple disciplines incorporating learning from both classroom and non-classroom settings in the completion of complex and comprehensive tasks. In this course, students will consider application of multiple studies including management, finance, and marketing.

**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 equip students to be **Functional in their Knowledge of Accounting**. Through the material covered the course will expose students to ethical and social dilemmas and thereby make the students **Aware of the Ethical Responsibilities of Accounting Professionals**.

**Grade Policy:**
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.

**Course Grade:**
Your course grade will be determined based upon the following:

<table>
<thead>
<tr>
<th>Activities</th>
<th>Points Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>Connect Learn Smart</td>
<td>55</td>
</tr>
<tr>
<td>Attendance (see attendance policy)</td>
<td>15</td>
</tr>
<tr>
<td>Graded Homework Assignments (10 assignments x 10 points each)</td>
<td>100</td>
</tr>
<tr>
<td>Exam #1 (Chapters 1, 2, and 3)</td>
<td>100</td>
</tr>
<tr>
<td>Exam #2 (Chapters 4, 5, and 6)</td>
<td>100</td>
</tr>
<tr>
<td>Exam #3 (Chapters 7, 8, and 9)</td>
<td>100</td>
</tr>
<tr>
<td>Final Exam (comprehensive with ≈ 40% covering Chapters 10 &amp; 11)</td>
<td>150</td>
</tr>
<tr>
<td><strong>Total Points</strong></td>
<td><strong>620</strong></td>
</tr>
</tbody>
</table>

Course grades will be determined by dividing the total points earned by the total points. The following grading scale will be used as a guideline in assigning grades.

<table>
<thead>
<tr>
<th>Letter Grade</th>
<th>Percentage</th>
<th>Letter Grade</th>
<th>Percentage</th>
<th>Letter Grade</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>92+</td>
<td>B-</td>
<td>80.0-81.9</td>
<td>D+</td>
<td>67.0-69.9</td>
</tr>
<tr>
<td>A-</td>
<td>90.0-91.9</td>
<td>C+</td>
<td>77.0-79.9</td>
<td>D</td>
<td>62.0-66.9</td>
</tr>
<tr>
<td>B+</td>
<td>87.0-89.9</td>
<td>C</td>
<td>72.0-76.9</td>
<td>D-</td>
<td>60.0-61.9</td>
</tr>
<tr>
<td>B</td>
<td>82-86.9</td>
<td>C-</td>
<td>70.0-71.9</td>
<td>F</td>
<td>Below 60</td>
</tr>
</tbody>
</table>

**Graded Homework Assignments**
For each chapter, you will be required to solve several end-of-chapter exercises and problems using *Connect*. Your ten highest scores on homework assignments will be used in determining your course grade. For each homework assignment, the *Connect* system will give you three attempts to get the correct answer. All homework assignments will be scored by *Connect* at 11:59 p.m. on the day the homework is due. Late homework will not be accepted. *Connect* will grade each assignment on a 10-point scale, with each exercise/problem in an assignment receiving equal weight.

**Examinations**
There will be no makeup exams. I will allow you to take an exam in advance ONLY IF you are unable to take the exam when scheduled due to participation in an athletic event or other extracurricular activity in which you are an *official* representative of the College. Appropriate documentation is required to support such a claim. Exam dates are on the attached assignment schedule. Please inform me as soon as
possible if you know you will be participating in an official College activity on one of these dates.

- If you miss an exam due to an **excused absence**, the grade on your final examination will be considered your grade for the missed exam.
- If you miss an exam due to an **unexcused absence**, a grade of zero (“0”) will be assigned for that exam.
- You may only have a four-function calculator and one or more pencils on your desk while taking the exam.
- If you forget your calculator for an exam you may attempt to borrow one from a classmate, but there is no guarantee that an extra calculator will be available.
- Once you begin the exam, you will not be allowed to leave the room without turning in the exam as being completed.
- No “extra credit” assignments will be given. However, there may be opportunities in class to earn bonus points through participation. Come prepared and alert to class.

**Policy on Cell Phones and Laptops**

Please turn off your cell phone and other electronic devices when you enter the classroom and store them out of sight. Any cell phone use during class will result in an immediate dismissal from the lecture with an absence recorded. In addition, **violation of this policy will result in the automatic loss of any curve given during the semester.** While the use of laptops during class is permitted, any observed activity for other than class purposes (i.e. web surfing, emailing, messaging, etc.) will result in the same consequences as cell phone use stated above.

**Attendance Policy**

Attendance in this course is mandatory. Examinations and assigned materials will require attendance of all classroom lectures. Every lecture builds upon the one before it, so missing a lecture will likely result in your not understanding subsequent lectures. **Any student who misses more than one and half class periods (the equivalent of three class periods for a course that meets 2Xs per week) may receive a failing grade for the course and/or will be administratively dropped from the roll.** This includes excused and unexcused absences – so choose your absences wisely.

**Academic Integrity**

Each student must adhere to the College of Charleston Honor Code and Code of Student Conduct (see Student Handbook on these policies). 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.

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 includes accessing information via a cell phone or computer), copying from others’ exams, fabricating data, and giving unauthorized assistance.

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](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 at the Center for Disability Services / SNAP, located on the first floor of the Lightsey Center, Suite 104. **Students approved for accommodations are responsible for notifying me as soon as**
possible and for contacting me no later than one week before accommodation is needed.

**Academic Support Services**

The Center for Student Learning (CSL), located on the first floor of the Addlestone library, offers a wide variety of free tutoring and other academic resources. The Accounting Lab specifically, is free, walk-in tutoring, provided by upper-level accounting students. All services are described and all lab schedules are posted on the CSL website [http://csl.cofc.edu/](http://csl.cofc.edu/), or call 843.953.5635 for information.

**Other Policies:**

1. Bring your textbook (or eBook) and four function calculator to every class.
2. Tape recorders or other recording media are forbidden in the classroom. Under no circumstance is it permissible to record lectures.
3. Students are never to walk in late for class or leave early unless prior arrangements have been made with the Professor. If unavoidable circumstances warrant you being late, please come in quietly and take a seat.
4. 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. This determination shall rest absolutely with the Professor.
5. Please familiarize yourself with the College’s Student Code of Conduct as you are bound by those rules in this course. Rude and disruptive behavior, sleeping, texting, and talking during the lecture are prohibited and I reserve the right to dismiss you from the course permanently if I deem your breach of the Code of Conduct severe.
6. This syllabus and policies noted therein may be amended, on a case-by-case basis or in the entirety, by the Professor as needed.
Instructions for Registering and Completing Homework Assignments with Connect

Register with Connect
2. Click on Register Now
3. Enter your email address
4. If you already have a McGraw-Hill account, you will be asked for your password.
5. Otherwise you will have to create a McGraw-Hill account.
6. You will see three options
   a. Enter your registration code that you purchased along with the textbook.
   b. If you did not purchase a registration code with the textbook, you can purchase a code online.
   c. The third option allows you to use Connect without cost for two weeks, but you then have to purchase an access code to continue using it.
7. Fill out the registration form, and then click on Complete My Registration.
8. Click on Go to Connect Now to complete your registration and go to the Managerial Accounting course homepage.

Completing Homework Assignments
1. Click on the homework assignment you want to complete. The due date is shown next to the name of each assignment.
2. Solve an exercise/problem using paper and pencil and then enter your answers into the spaces provided in Connect.
3. At the bottom of each exercise/problem, you can ask Connect to Check My Work. You may use Check My Work twice for each exercise/problem. This does not count as an “attempt.” If you have answered the exercise correctly, move on to the next one. If not, you can try again. Connect will tell you which parts of the exercise/problem you missed.
4. There are Hints at the bottom of some (but not all) exercises/problems. If you click on Hint, Connect will demonstrate how to solve a similar problem.
5. You can Save and Exit without submitting your work for grading. If you have not submitted your work prior to the deadline, Connect will automatically submit it for you.
6. Click on Submit to submit your work for grading. You will immediately receive a score for that assignment. Each assignment is worth 10 points. If you are not satisfied with your score, you can rework the assignment and Submit again. You are allowed to Submit three times. Only your highest score will be used for determining your course grade.
7. The next time you wish to return to Connect, go to Go to [http://connect.mheducation.com/class/k-saboe-spring-2017-section-10](http://connect.mheducation.com/class/k-saboe-spring-2017-section-10). Under Already Registered, enter your email address and password, and click Sign In.
# Assignment Schedule

*LearnSmart assignments must be completed prior to class on the due date. M, E, & PA assignments must be submitted through Connect by 11:59 p.m. on the due date.*

<table>
<thead>
<tr>
<th>Day</th>
<th>Date</th>
<th>Chapter &amp; Topic</th>
<th>Classwork</th>
<th>Homework Due*</th>
</tr>
</thead>
<tbody>
<tr>
<td>W</td>
<td>1/11</td>
<td>Chapter 1 Introduction to Managerial Accounting</td>
<td>M1-10, M1-11, E1-2, E1-4, E1-5, E1-6</td>
<td></td>
</tr>
<tr>
<td>W</td>
<td>1/18</td>
<td>Chapter 2 Job Order Costing</td>
<td>M2-1, M2-4, M2-5, M2-6, M2-8, E2-1, E2-3, E2-5, E2-6, E2-12</td>
<td>LS Ch.1 &amp; LS Ch.2 M1-5, E1-9, PA1-4</td>
</tr>
<tr>
<td>W</td>
<td>1/25</td>
<td>Chapter 3 Process Costing Review for Exam #1</td>
<td>M3-5, M3-6, M3-8, M3-12, E3-7, E3-17, PA3-1</td>
<td>LS Ch.3 E2-7, E2-9, E2-20</td>
</tr>
<tr>
<td>W</td>
<td>2/1</td>
<td>EXAM #1 – Chapters 1, 2, 3</td>
<td></td>
<td>E3-5, E3-15, E3-20</td>
</tr>
<tr>
<td>W</td>
<td>2/8</td>
<td>Chapter 4 Activity-Based Costing</td>
<td>M4-8, M4-9, M4-10, M4-11, E4-2, E4-4, E4-12, E4-14, E4-18, PA4-2</td>
<td>LS Ch.4</td>
</tr>
<tr>
<td>W</td>
<td>2/15</td>
<td>Chapter 5 Cost Behavior</td>
<td>E5-2, E5-3, E5-4, E5-10, E5-11, E5-12, E5-13, PA5-5</td>
<td>LS Ch.5 E4-3, E4-19, PA4-3</td>
</tr>
<tr>
<td>W</td>
<td>2/22</td>
<td>Chapter 6 Cost-Volume-Profit Analysis Review for Exam #2</td>
<td>M6-7, M6-17, M6-18, M6-19, E6-5, E6-14, E6-16, PA6-2</td>
<td>LS Ch.6 E5-1, E5-17, E5-20</td>
</tr>
<tr>
<td>W</td>
<td>3/1</td>
<td>EXAM #2 – Chapters 4,5,6</td>
<td></td>
<td>E6-2, E6-3, E6-4</td>
</tr>
<tr>
<td>W</td>
<td>3/8</td>
<td>Spring Break – NO CLASS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>W</td>
<td>3/15</td>
<td>Chapter 7 Incremental Analysis</td>
<td>M7-5, M7-6, M7-7, M7-8, M7-10, E7-3, E7-5, E7-6, E7-7, E7-8, PA7-7</td>
<td>LS Ch.7</td>
</tr>
<tr>
<td>W</td>
<td>3/22</td>
<td>Chapter 8 Budgetary Planning</td>
<td>E8-5, E8-6, E8-7, E8-8, E8-9, E8-10, E8-11, E8-15, E8-16, PA8-6</td>
<td>LS Ch.8 E7-11, PA7-2, PA7-3</td>
</tr>
<tr>
<td>W</td>
<td>3/29</td>
<td>Chapter 9 Standard Costing and Variances Review for Exam #3</td>
<td>E9-2, E9-3, E9-6, E9-7, E9-8, E9-9, PA9-1, S9-2</td>
<td>LS Ch.9 E8-3, E8-12, E8-18</td>
</tr>
<tr>
<td>W</td>
<td>4/5</td>
<td>EXAM #3 – Chapters 7, 8, 9</td>
<td></td>
<td>E9-4, E9-11, E9-13</td>
</tr>
<tr>
<td>W</td>
<td>4/12</td>
<td>Chapter 10 Decentralized Performance Evaluation</td>
<td>E10-2, E10-5, E10-14, E10-15, E10-17, PA10-3, PA10-5</td>
<td>LS Ch.10</td>
</tr>
<tr>
<td>W</td>
<td>4/19</td>
<td>Chapter 11 Capital Budgeting</td>
<td>E11-1, E11-3, E11-7, E11-8, E11-11</td>
<td>LS Ch.11 E10-4, E10-20, PA10-4</td>
</tr>
<tr>
<td>W</td>
<td>4/26</td>
<td>Review for Final Exam</td>
<td></td>
<td>E11-2, E11-4, E11-6</td>
</tr>
<tr>
<td>W</td>
<td>5/3</td>
<td>FINAL EXAM –Chapters 1-11 7:30pm – 10:30pm</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
ACCT 204- Managerial Accounting (Section 10)  
Spring 2016  
Acknowledgment of Syllabus and Classroom Conduct Policies

Name:  ___________________________________________  
(Please Print)

I have received a copy of the Managerial Accounting Section 10 Spring 2016 syllabus and have read and understand the policies. In particular, I understand the harsh penalty for the inappropriate use of PDA devices, laptops, cellphones, 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.

Signed _______________________________________________________

Date:  _________________________