College of Charleston  
Department of Accounting and Legal Studies  
ACCT 204 - MANAGERIAL ACCOUNTING (Section 10)  
Spring 2018: 3800 Paramount Rd Room 223  
Wednesday: 5:30-8:15 PM

Instructor: Karrie E. Saboe, M.S. Accountancy, CPA  
Office: BCCTR 426  
Office hours: M 12:00-2:00, TH 12:15-1:30/3:00-4:30, WF by appointment

Phone: 843-303-0621  
Email: saboeke@cofc.edu

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>Attendance (see attendance policy)</td>
<td>40-50</td>
</tr>
<tr>
<td>Participation in classroom activities (10 points per activity)</td>
<td>40-50</td>
</tr>
<tr>
<td>Homework turned-in during class (11 assignments, drop the lowest)</td>
<td>100</td>
</tr>
<tr>
<td>Graded Homework Assignments (11 assignments, drop the lowest)</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>Total Points</td>
<td>690-700</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
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. Make-up examinations are not given. 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 un-curved grade of the lowest exam 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.

**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. **Any student who misses more than three classes (or the equivalent of three 75 minute sessions) 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. Extra credit will be awarded to students that attend class and are prepared, undistracted (see policy on cell phones and electronic devices) and willing to participate.

**Policy on Cell Phones and Laptops**

Texting and receiving or sending messages (on any device), or cell phone use is inappropriate and unnecessary. Students must keep these devices turned off and out of sight during class. Use of electronic devices without permission will disqualify you from the extra credit discussed in the attendance policy above. It is a violation of this policy to keep such devices on your lap. Don’t overestimate your ability to be discrete.

**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 and a four-function calculator to every class.
2. All work (homework and exams) must be done in pencil.
3. Tape recorders or other recording media are forbidden in the classroom. Under no circumstance is it permissible to record lectures.
4. 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. I usually take roll at the beginning of class. **It is your responsibility to make sure that you are given credit for attending class.**
5. 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.
6. Students must complete all assigned material before coming to class. The Professor reserves the right to not address questions or comments by those not doing the assigned work prior to class. This is consistent with the College of Charleston Classroom Code of Conduct. **Graded homework** will be completed using Connect, so students must register for Connect access. Connect will be set to automatically submit at the scheduled due date and time. Therefore, it will not be possible to submit homework late. **Ungraded homework** is to be turned in during class. Completion of the assigned homework is crucial to success in this class, and it may take a significant amount of time. Allow yourself sufficient time to complete the homework before the submission deadline.
7. 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 breech of the Code of Conduct severe.
8. For examinations and in class exercises, you will be required to have a basic four-function calculator. You may not use any other calculator, including, but not limited to, scientific, or those integrated with other electronic devices. If you don’t have a basic four function calculator for the exam, you will be provided with paper for your calculations, but you will have to turn these in with the exam.
9. 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. Under Already Registered, enter your email address and password, and click Sign In.

Notes:
1. After the due date passes, Connect allows you to do study attempts. Once a study attempt is started, the due date cannot be extended. In other words, if you did not complete the homework or if you did complete the homework and Connect didn’t record your grade, I cannot give you an extension to complete the homework.
2. SAVE, SAVE, SAVE! Connect has issues occasionally. You will be very frustrated if you haven’t written your answers on paper and you haven’t saved your work as you complete each exercise.
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 10</td>
<td>Before Class:</td>
<td>1) Read the Chapter OR 2) Complete LearnSmart on Connect</td>
</tr>
<tr>
<td>January 17</td>
<td>During Class:</td>
<td>Turn-in the assigned homework - graded on effort not accuracy</td>
</tr>
<tr>
<td>January 21</td>
<td>Connect Homework Due:</td>
<td>Sunday at 11:59 PM</td>
</tr>
<tr>
<td>January 24</td>
<td>Introduction to class</td>
<td>Class Activity/Chapter 1 Introduction to Managerial Accounting</td>
</tr>
<tr>
<td>January 28</td>
<td>Chapter 2 Job Order Costing</td>
<td>M1-10, M1-11, E1-2, E1-4, E1-5, E1-6, M2-1, M2-4, M2-5, M2-6, M2-8, E2-1, E2-3, E2-5, E2-6, E2-12</td>
</tr>
<tr>
<td>January 31</td>
<td>Chapter 3 Process Costing</td>
<td>M3-5, M3-6, M3-8, M3-12, E3-7, Chapter 4: E4-3, E4-19, PA4-3</td>
</tr>
<tr>
<td>February 7</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>
</tr>
<tr>
<td>February 11</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>
</tr>
<tr>
<td>February 18</td>
<td>Chapter 6 Cost-Volume-Profit Analysis</td>
<td>M6-7, M6-17, M6-18, M6-19, E6-5, E6-14, E6-16, PA6-2</td>
</tr>
<tr>
<td>February 21</td>
<td>Class Activity/Review for Exam #1</td>
<td>Chapter 5: E5-1, E5-17, E5-20</td>
</tr>
<tr>
<td>February 25</td>
<td>Chapter 7 Incremental Analysis</td>
<td>E7-3, E7-5, E7-6, E7-7, E7-8, PA7-7</td>
</tr>
<tr>
<td>February 28</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>
</tr>
<tr>
<td>March 7</td>
<td>Chapter 9 Standard Costing and Variances</td>
<td>E9-2, E9-3, E9-6, E9-7, E9-8, E9-9, PA9-1, S9-2</td>
</tr>
<tr>
<td>March 11</td>
<td>Chapter 10 Incremental Analysis</td>
<td>E7-11, PA7-2, PA7-3</td>
</tr>
<tr>
<td>March 14</td>
<td>Chapter 11 Budgetary Planning</td>
<td>E8-3, E8-12, E8-18</td>
</tr>
<tr>
<td>March 21</td>
<td>Class Activity/Review for Exam #3</td>
<td>Chapter 13: E8-3, E8-12, E8-18</td>
</tr>
<tr>
<td>March 28</td>
<td>Chapter 14 Standard Costing and Variances</td>
<td>Chapter 15: E8-3, E8-12, E8-18</td>
</tr>
</tbody>
</table>
### ACCT 204 Managerial Accounting Section 10

**Spring 2018**

**Schedule of Assignments (focus of the lectures and in-class discussions - subject to change)**

<table>
<thead>
<tr>
<th>Date</th>
<th>Before Class:</th>
<th>During Class:</th>
<th>Connect Homework Due:</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 1</td>
<td>EASTER SUNDAY</td>
<td></td>
<td>Chapter 9: E9-4, E9-11, E9-13</td>
</tr>
<tr>
<td>April 4</td>
<td>WED</td>
<td>EXAM #3 - Chapters 7, 8, 9</td>
<td></td>
</tr>
<tr>
<td>April 11</td>
<td>WED</td>
<td>Chapter 10 Decentralized Performance Evaluation</td>
<td>Chapter 10: E10-4, E10-20, PA10-4</td>
</tr>
<tr>
<td>April 15</td>
<td>SUNDAY</td>
<td></td>
<td>Chapter 11: E11-2, E11-4, E11-6</td>
</tr>
<tr>
<td>April 29</td>
<td>WED</td>
<td>Chapter 11 Capital Budgeting</td>
<td></td>
</tr>
<tr>
<td>April 30</td>
<td>MON</td>
<td>FINAL EXAM 7:30-10:30 PM</td>
<td></td>
</tr>
</tbody>
</table>

- **Before Class:**
  1) Read the Chapter OR
  2) Complete LearnSmart on Connect

- **During Class:**
  Turn-in the assigned homework - graded on effort not accuracy

- **Connect Homework Due:**
  Sunday at 11:59 PM
Name: ___________________________________________
(Please Print)

I have received a copy of the Managerial Accounting Spring 2018 syllabus and have read and understand the policies. 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 affected by violation of the policies and agree that I will abide by the College of Charleston Student Code of Conduct always 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: __________________________