

**ACCT 204 – MANAGERIAL ACCOUNTING (SECTION 02)**  
**FALL 2021**  
**COLLEGE OF CHARLESTON**

**Instructor:** Thomas M. Spade, M.S. Accountancy, CPA (South Carolina #7426)

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**Class Meetings:** MWF 11:00 AM, Tate 133. Some class meetings this semester will be pre-recorded in short videos instead of live and in person, these will be announced in advance.

**Office Hours:** MW 3:30 – 5:30, F 2:15 – 3:15, or by appointment. In addition, I will be available for virtual office hours on Zoom by appointment, e-mail me for an appointment.

**Required Texts:** *Managerial Accounting, Fourth Edition* by Whitecotton, Libby & Phillips, McGraw-Hill Irwin, 2020. You will need McGraw-Hill Connect. This will give you access to the e-book as well as the modules for homework and examinations.

You can purchase a Connect code at <https://www.mheducation.com/highered/product/managerial-accounting-whitecotton-libby/M9781259964954.html#interactiveCollapse>

After you purchase the Connect code, do the following in OAKS:

1. Go to the course.
2. In the Content section, go to “McGraw Hill Connect”
3. Click on “McGraw Hill Connect.”
4. The first time you access this, you will need to enter the access code that you purchased.
5. Once in Connect, you’ll see a link to the electronic version of the textbook, and an area where future assignments, quizzes, and examinations will appear.

**Instructional Support:** The Business Lab, offered through the Center for Student Learning in the Addlestone Library, provides support for those who need supplemental instruction. Competent tutors are available to assist with your understanding of assigned materials. They are available in person or virtually this semester. You can schedule a virtual appointment at <https://csl.cofc.edu/labs/business-lab/index.php>

**Other items:**

If in-person classes are suspended, faculty will announce to their students a detailed plan for a change in modality to ensure the continuity of learning. All students must have access to a computer equipped with a web camera, microphone, and Internet access. Resources are available to provide students with these essential tools.

If one or more students are absent for an extended period of time due to COVID-19 (quarantine or isolation), instructors may, at their discretion, conduct the class exclusively online via OAKS for the duration of student quarantine/isolation, record class lessons to share with students, or choose an alternate accommodation that provides the impacted student(s) with the opportunity to continue in the course. The specific accommodation will vary depending on the number of students affected, the expected duration of their absence, and the needs of the class.

OAKS, including Gradebook, will be used for this course throughout the semester to provide the syllabus and class materials and grades for each assignment, which will be regularly posted.

You will need to know how to work some basic functions in OAKS. You may not have used OAKS very much in the past, however, you will in this course. You can find a very handy Quick Reference Guide for Students at <https://cpb-us-w2.wpmucdn.com/blogs.cofc.edu/dist/1/930/files/2019/06/OAKS-Student-Guide.pdf>.

Your own basic four-function calculator is required. I recommend the Texas Instruments TI-503SV which is available at the campus bookstore (it's the best cheap calculator available).

There will be one point in the semester (Chapter 5) in which we will use the data analysis functions of Microsoft Excel, so Microsoft Excel is required. Numbers for Mac or Google Sheets is not acceptable. If you don't have Microsoft Excel already on your computer, get it! Office 365 is free to you as a CofC student. To learn more, and for instructions on how to get it, visit <http://blogs.cofc.edu/scs/shopping-tips/free-office-365/> and get your free copy. You will be required to install Analysis ToolPak in Microsoft Excel before Chapter 5.

A printer and printer paper are both required, as well as a scanner to upload some assignments. If you don't have a scanner, you should get the Adobe Scan App, it's free in the Apple App Store and Google Play.

Finally, you are required to have a three-ring binder with loose leaf as opposed to a spiral notebook for taking notes and working problems in this class. Some of the problems that we will be working will be quite lengthy. It is much easier to pull pages out of a spiral notebook and have everything in front of you instead of trying to flip back and forth between pages. This also greatly reduces the potential for errors. You will be required to complete certain assignments by hand whether we're in class or online. In addition, working these problems out on pencil and paper will help you retain it better, hence this requirement.

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

**Prerequisites:** ACCT 203, Sophomore Standing

#### **Student Objectives:**

After completing ACCT 204, students will demonstrate and understanding and be able to explain the following:

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:**

**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 Business Law Learning Goals 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**.

#### **Sustainability Literacy Institute Student Learning Objective relevant to this course:**

**Build Awareness:** Students can identify various elements of Sustainability and the relationships between them.

**Presentation:** This is being presented in a live, in person format, but will include OAKS and McGraw-Hill Connect. You are expected do the following:

- Attend the live lecture, and/or watch any pre-recorded lecture videos and any supplementary material presented
- Read the chapter in the textbook
- After you attend the lecture and read the chapter, start the assignments in Connect.
- If there is an extra assignment for the chapter, it will be posted on OAKS as a .pdf. Instructions will also be provided for submission, whether through Connect or through Dropbox in OAKS.
- Class sessions may be recorded via both voice and video recording. By attending and remaining in this class, the student consents to being recorded. Recorded class sessions are for instructional use only and may not be shared with anyone who is not enrolled in the class

### **The Pace of ACCT 204**

We will spend the first half of the course reviewing material from the prerequisite course, as well as, I expect, the first three chapters. This will give you a solid foundation upon which we can build for the more complicated material in the rest of the course. But in the second half of the semester, we will be moving significantly more quickly through the material. Examinations and assignments will be due much more frequently in the second half of the semester than in the first.

You will note that there are no dates for each chapter, assignment, or examination in this syllabus. That is by design. I am more interested in covering the material completely than rushing through material to meet an arbitrary deadline.

*Now that you know this, if you are uncomfortable with it, then this is probably not the right course for you. You should therefore consider dropping the course, and you should consider taking it with a different section.*

### **Instructional Support**

The Business Lab, offered through the Center for Student Learning in the Addlestone Library, provides support for those who need supplemental instruction. Competent tutors are available to assist with your understanding of assigned materials. You can schedule a virtual appointment at <https://csl.cofc.edu/labs/business-lab/index.php>

### **What if I need help with McGraw-Hill Connect?**

- Use the Help function in Connect. The Help function is your friend, and it knows a lot more about Connect than I do. McGraw-Hill also has a dedicated student tech support line, contact information can be found in the Help function in Connect.

**Grade Policy:** Your course grade will be determined by the (tentative) total points earned as follows:

The Inventory/Financial Statement Review Project (An orientation) (20 points)

The Job Order Costing Problem (40 points)

The Manufacturing Process Assignment (20 points)

The First Exam (100 points) Chapters 1, 2, 3

The Cost Behavior Project (40 points)

The Second Exam (100 points) Chapters 4 & 5

Sustainability Assignment #1 – Chapter 4 (20 points)

Sustainability Assignment #2 – Chapter 5 (20 points)

The Third Exam (50 points) Chapter 6, 7, 8

The Master Budget Project (50 points)

The Variance Analysis Project (30 points)

The Ratio Analysis Project (30 points)

The Final Exam (100 points) Cumulative

Other Assignments (if any) – Points to be determined

Attendance and Participation – 5% of Final Grade

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 =	=92%	C	=72%
A-	=90%	C-	=70%
B+	=87%	D+	=67%
B	=82%	D	=62%
B-	=80%	D-	=60%
C+	=77%	F	=Below 60%

**A Note About Midterm Grades:** The College requires the posting of Midterm Grades. These grades will reflect your performance in the course to that point, however, please note that I expect nearly 75% of graded assignments and exams to come after midterm.

### The Final Exam

All students must take the final exam, at the time and on the date prescribed on the College's final exam schedule. You can find the Final Exam schedule at <https://registrar.cofc.edu/pdf/exam-schedule-fall2021.pdf>. Students that miss the final exam will receive an F for the course regardless of previous performance in the class.

The College requires final exams to be taken at the time scheduled except when two or more exams are scheduled simultaneously, or legitimate and documentable extenuating circumstances prevent the student from completing the examination at the scheduled time (e.g., burial services for an immediate family member). According to the College of Charleston Academic Catalog, family vacations, family celebrations, job interviews, and problems with travel plans are not considered legitimate extenuating circumstances.

### Assignment Submission

Some assignments will be handed in during class, some assignments will be through Connect, and some assignments will have to be uploaded to OAKS. If an assignment is to be uploaded to OAKS, it must be in .pdf or .jpg/.jpeg format. Submissions in .HEIC format will automatically receive a zero.

### Examinations and Quizzes

Exams may be administered either in class or online through McGraw-Hill Connect, on an exam-by-exam basis at the discretion of the Instructor, announced in advance. Exams will generally be announced 5-7 days in advance. They will be given at our usual class meeting time, and you will have 50 minutes to complete it.

For exams in class, you will be allowed to use a basic, four function calculator, and it must be completed in pencil.

**If we do any exams online (which we may), in accordance with the policy of the Department of Accounting and Business Law, all examinations will require the use of Lockdown Browser with Webcam.**  
As stated earlier, you are required to have a camera and reliable internet access for this course.

### **Academic Integrity**

Each student must adhere to the College of Charleston Honor Code and Code of Student Conduct (see Student Handbook on these policies). This includes signing the roll for other students. 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 an 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 student may also be placed on disciplinary probation, suspended (temporary removal) or expelled (permanent removal) from the College by the Honor Board.

Students are encouraged to work together on homework, use the Business Lab, come to virtual office hours, and use all available study resources. However, **students should be aware that unauthorized collaboration--working together without permission on assignments submitted for a grade--is a form of cheating. Unless the instructor specifies that students can work together on an assignment to be submitted for a grade, a quiz, and/or an exam, no collaboration during the completion of the assignment is permitted. THIS INCLUDES ANY EXAMS.** Other forms of cheating include providing false information regarding an absence, recording another student as present, 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 or receiving any unauthorized assistance, during the completion of an exam or any other assignment submitted for a grade.

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://deanofstudents.cofc.edu/honor-system/studenthandbook/>.

This course covers the principles of the discipline of Accounting. It doesn't matter if you are an Accounting major or not, you are studying Accounting in this class, and the hallmarks of the profession include Independence, Integrity and Objectivity. You can't have Independence or Objectivity without Integrity. As a Certified Public Accountant in public practice, I take this very seriously. Accordingly, for things pertaining to this class, you will be expected to have the highest level of integrity and the penalties for noncompliance will be severe.

### **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 accepted at the discretion of the Instructor, and any late assignments are subject to a grade penalty of 5% of total possible points for the assignment per hour, or fraction thereof. If the student is to be absent, assignments must be submitted prior to the due date.

On days when a quiz is administered, it will be used to take roll for that day, so if you miss the quiz, you will be counted as absent. On days when a quiz is not administered, 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 with more than three undocumented absences may receive a failing grade for the course.

To document an absence, you will need to upload documentation through the Absence Documentation portal in OAKS. You can find it under the "Content" section. All uploads must be in either .pdf or .jpg/.jpeg format. Uploads in .HEIC format will not be considered as proper documentation. For documentation to be considered, it must be uploaded within one week of the absence.

Again, signing the attendance sheet for other students is considered an Honor Code violation. If you are caught signing the roll for another student, all students involved (including the student whose name is being signed in) will be reported to the Honor Board.

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 submitted.

Exams will be given throughout the semester, the dates of which are to be determined. I will not give a make-up exam under any circumstance. An undocumented absence on an exam day will result in a zero for the exam. If a student misses an exam with documentation that is deemed extreme (serious illness, death, hospitalization, etc.) then 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 as noted above and approval of the professor. This is why it is important that you maximize your performance on each exam.

### **Policy on Electronic Devices**

The use of all electronic devices other than a basic four-function calculator is expressly forbidden in the classroom. This includes cell phones, computers, and yes, this includes the Apple watch. Seriously, you don't need to update your Facebook status to show that you're in Professor Spade's Accounting Class (besides, everyone will be jealous). And while I'm flattered that you may want to Tweet about a hilarious comment I made, it can wait until after the lecture. The only exceptions to this policy are 1) if I instruct the class to bring a computer to the lecture or 2) if you have obtained the textbook via electronic format. If you use a computer or tablet to access the electronic textbook, I reserve the right to see what programs and apps you have running at any time. If you have another program or app up at any time, you will be considered in violation of this policy. You may not use an electronic device to take notes.

Please take special note that there is no exception to use the calculator on your phone in class. You may not use the calculator on your phone in class. This is why you are required to have a basic, four-function calculator. And if you forget your calculator, no, you may not use the calculator on your phone in class.

Texting, receiving or sending messages, cell phone use, computer or tablet use or unauthorized use of any other electronic devices will result in immediate dismissal from the lecture with an undocumented absence recorded. Use of any calculator other than a basic four function calculator in class will be considered a violation of this policy. (Leave your TI-84 or equivalent at home.) 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, they will receive no points for participation, 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 may also have

assigned seating for the rest of the semester. There is no reason why you should need to use any electronic device other than a basic four-function calculator in this class, other than for the exceptions noted earlier.

**IF I SEE YOUR PHONE OUT DURING CLASS, FOR ANY REASON, I WILL ASSUME YOU ARE TEXTING AND YOU WILL BE CONSIDERED IN VIOLATION OF THIS POLICY. IF I SEE YOU LOOKING DOWN AT YOUR LAP, I WILL ASSUME THAT YOU ARE LOOKING AT YOUR PHONE AND TEXTING AND YOU WILL BE CONSIDERED IN VIOLATION OF THIS POLICY.**

The instructor reserves the right to assess an alternative penalty in the case of a first offense of this policy during a lecture. This determination rests solely with the instructor on a case-by-case basis.

Please note that this policy also applies if your phone rings during class. Additionally, if your phone rings during an exam, you will immediately be dismissed from the exam and you will receive a zero for the exam. No credit will be given for anything which you have completed on the exam to that point.

**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. Students eligible for accommodations must present a copy of their PNL from the Center for Disability Services to the Instructor via e-mail by the drop/add date, or within one week of the grant of accommodations, whichever is later.

**Finally, please be sure to take care of yourself:**

The College (and Professor Spade) takes every student's mental and physical wellbeing seriously. If you find yourself experiencing physical illnesses, please reach out to student health services (843.953.5520). And if you find yourself experiencing any mental health challenges (for example, anxiety, depression, stressful life events, sleep deprivation, and/or loneliness/homesickness) please consider contacting either the Counseling Center (professional counselors at <http://counseling.cofc.edu> or 843.953.5640 3rd Robert Scott Small Building) or the Students 4 Support (certified volunteers through texting "4support" to 839863, visit <http://counseling.cofc.edu/cct/index.php> or meet with them in person 3rd Floor Stern Center). These services are there for you to help you cope with difficulties you may be experiencing and to maintain optimal physical and mental health.

## Other Policies:

1. Anything regarding Tax presented in this course is for illustrative purposes only. Internal Revenue Service Regulations generally provide that, for the purpose of avoiding tax penalties, a taxpayer may rely only on formal written advice meeting specific requirements. Any tax advice in this class, or in any materials in this class, does not meet those requirements. In accordance with IRS Circular 230, I inform you that any such tax advice is not intended or written to be used, and it cannot be used, for the purpose of avoiding federal tax penalties that may be imposed on you or others, or for the purpose of promoting, marketing or recommending to another party any tax-related matters.
2. While the Instructor does teach other sections of this course, you cannot take exams with another section.
3. You must complete the syllabus acknowledgement. Failure to submit the syllabus acknowledgement may result in you being dropped from the course at any time.
4. All recording media are forbidden in the classroom. Under no circumstance is it permissible to record lectures, in accordance with policies of the Department of Accounting and Business Law. If, however, we have to move online, class sessions will be recorded via both voice and video recording. By attending and remaining in this class, the student consents to being recorded. Recorded class sessions are for instructional use only and may not be shared with anyone who is not enrolled in the class.
5. In the event classes are moved online, you will be marked absent if your camera is turned off or positioned in a way that you are not visibly present (this includes pointed at the ceiling), unless arrangements are made before class with the Instructor.
6. Students are never to walk in late for class or leave early unless prior arrangements have been made with the Instructor. Tardy students may not be permitted to take examinations. If you arrive late or leave early without explicit permission, you will be counted as absent for the day.
7. Any student who is considered by the Instructor 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 Instructor.
8. Students must complete all assigned material before coming to class. The Instructor 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.
9. 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.
10. It should go without saying, but bring your textbook and your basic four-function calculator to every class! Also, please bring all handouts with you throughout the semester.
11. For examinations and in-class exercises, you are required to have a pencil and a basic four-function calculator. You may not use any other calculator, including, but not limited to, scientific, financial, 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. The instructor might have extra calculators, however, there may not be enough to go around, and they sell for around \$5 at the bookstore. (I don't recommend the cheap calculators from CVS. I have seen them break in the middle of exams.)

12. Absences due to athletic travel will only be excused if the instructor receives notification directly from the Director of Student-Athlete Academic Services. However, I do expect Student-Athletes to notify me beforehand of any expected absences and provide the letter from your coach on the first day of class.
13. This syllabus and policies noted therein may be amended, on a case-by-case basis or in the entirety, by the Instructor as needed or deemed appropriate by the instructor.

**ACCT 204- Managerial Accounting**  
**Schedule of Assignments to Achieve Learning Goals**  
**Department of Accounting and Business Law**  
**Fall 2021**

**ALL ASSIGNMENTS MUST BE COMPLETED IN CONNECT**

**The First Exam**

Chapter 1- *Introduction to Managerial Accounting*

Exercises: E1-3 through E1-10 and E1-15

Problem PA1-4

Chapter 2- *Job Order Costing*

Exercises: E2-1 through E2-11, E2-17, and E2-21

Problems PA2-2, PA2-1, PA2-5, and PA2-6

Chapter 3- *Process Costing*

Exercises: E3-4, E3-5, E3-7, E3-9, E3-11, E3-15, E3-17, E3-21, E3-22

Problem PA3-1

**The Second Exam**

Chapter 4- *Activity Based Costing and Cost Management*

Exercises: E4-2 through E4-5, E4-9, E4-10, E4-14, E4-19

Problems PA4-1 and PA4-3

Chapter 5 - *Cost Behavior*

Exercises: E5-1 through E5-5, E5-12 through E5-17, E5-19, E5-20, and E5-23

Problems PA5-2 and PA5-4

**The Third Exam**

Chapter 6 - *Cost-Volume-Profit Analysis*

Exercises: E6-2 through E6-8, E6-15 and E6-16

Problems PA 6-1 and PA 6-2

Chapter 7- *Incremental Analysis for Short-Term Decision Making*

Exercises E7-1 through E7-9, E7-13 and E7-16

Problems PA 7-1 through PA7-4 and PA7-6

Chapter 8 – *Budgetary Planning*

Exercises: E8-4 through E8-11, and E8-15

**The Fourth Exam and Final Exam**

Chapter 9 – *Standard Costing and Variances*

Exercises E9-5, E9-8 through E9-11, E9-15 and E9-20

Problem PA 9-4

Chapter 10- *Decentralized Performance Exercises:*

Exercises E10-4 through E10-6, E10-8, E10-9, and E10-18

Problem PA 10-2

Chapter 11- *Capital Budgeting*

Exercises: E11-3 and E11-7

A few final thoughts:

#### ON THE CLASS AND THE MATERIAL:

- This class is VERY different from ACCT 203, but requires you to understand some basics from that course. If you do not understand what's going on at any point, please ask questions. I **promise** that you're not the only student in the class who is wondering the same thing.
- The class might seem to go slowly at first, because we'll spend the majority of the first half of the semester on the first three chapters. That's by my own design. I'm trying to give you a solid foundation which you'll need to understand the rest of the course. So yes, it'll go slowly at first, but then we're kicking it into overdrive for the second half of the semester. I promise, you'll get a better understanding of the material this way.
- This is NOT a class where you can memorize and regurgitate. You'll have to think about and develop an understanding of the material. But remember, we use the numbers to tell a story, just like a work of art. Our medium is graphite on paper, and we use numbers to express our thoughts. Understanding the story the numbers are telling you is the whole key to this class.
- I write things out on the whiteboard during the lectures, and I write in different colors, to make it easier to follow along. If you ever can't see something in a particular color, or if I'm writing too small, please contact me immediately.
- Take notes! But to help you along, I'll post pictures on the class Instagram page of what I write on the board. So start following @ProfessorSpadeCofC on Instagram! But if Social Media isn't your thing, see me after class or e-mail me, and I'll send you the pictures.
- In class, participate, participate, participate!

#### ABOUT EXAMS:

In class exams are multiple choice, but are by no means easy. You will have to do calculations to find the correct answers, and test taking skills you've learned in the past will not serve you in this course.

- All of the multiple choice selections can be found with the information provided, so don't just look at relationships between the information given! If you know the underlying formula, you'll be fine.
- Read the questions carefully. You may have to solve for one number (we'll call it A) to get the answer to the question (which we'll call B). But both A and B will be among the selections, so be careful.
- None of the above might be a valid answer.

At the end of Chapter 3, before the first exam, I'll give you all an assignment which will consist of a couple of sample questions from previous semester's exams, just so you can see what they'll be like.

## ABOUT HOMEWORK:

I know there's a lot of homework for each chapter. And yes, I expect you to read the chapter after I'm done lecturing on it, before you do the homework assignments! But you will learn this material by getting practice with it and thinking about what you're doing the whole time, just like learning a language. **I strongly advise you to:**

- **Work the problem in pencil and paper**
- **Then input your answer in Connect.**

## I'M HERE FOR YOU:

- Please, introduce yourself via e-mail or office hours at some point!
- If you still don't understand something after the lecture and reading the book, please come to office hours. That's why I hold office hours, and I'll be glad to work with you.
- Feel free e-mail me or text me outside of office hours if you have questions.
- Finally, please don't ever take my sarcasm or humor personally. I know it's not an easy class. And yes, I know I assign copious amounts of difficult work. But I want you to get excited about learning the material, and for you to look forward to coming to class. I try to make this class as enjoyable as possible for you all in the live studio audience. But the last thing I want is for anyone to be too scared to ask me anything in class. So if my humor rubs you the wrong way, please let me know so it doesn't happen again.

**ACCT 204- Managerial Accounting  
Fall 2021  
Thomas M. Spade, M.S. Accountancy, 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? If so, when (and list instructor if at CofC) \_\_\_\_\_

I understand that my final exam is on \_\_\_\_\_ at \_\_\_\_\_.

I have received a copy of the Fall 2021 syllabus for ACCT 204 (Section 02) and have read and understand his policies. In particular, I understand the attendance policy and harsh penalty for the use of unauthorized electronic devices including computers, cell phones, and other such devices, as well as the policies on attendance and academic integrity. I understand that my grade will be severely affected by violation of these and all classroom 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 and will result in my inability to ask questions or participate.

Signed \_\_\_\_\_

Date: \_\_\_\_\_