

UNIVERSITY OF WISCONSIN – LA CROSSE
Department of Accountancy
Spring 2006
ACC 222 – Principles of Managerial Accounting
Section 4 (11:00-12:25) Section 5 (12:40-2:05)

Instructor:

Dr. Barbara J. Eide, CPA
412E Carl Wimberly Hall
785-6827 (Voice Mail)
E-mail: eide.barb@uwlax.edu

Office Hours:

MW 9:00 – 11:00 am
TR 9:15 – 10:45 am
Other times by appointment

Required Text: *Managerial Accounting*, 11th ed. Ray H. Garrison, Eric W. Noreen, and Peter C. Brewer; McGraw-Hill/Irwin

Course Description:

Managerial accounting is an introduction to accounting principles necessary to prepare and interpret internal financial reports used for management decision making. Topics include: cost determination and flow under various costing systems, cost-volume-profit analysis, financial budgeting, capital budgeting, and cash flow analysis.

Course Objectives:

To expand ones understanding of accounting information started in financial accounting (ACC 221). To learn to analyze and use accounting information in management decision-making. To understand techniques of data analysis management uses in planning and controlling business activities. To improve one's problem solving skills through extensive practice and to enhance one's communication skills through class discussion.

Course Commitment:

To be successful in this course, you will need to make a commitment of time and effort. There is no shortcut to learning accounting. Plan to spend **at least 1-2 hours** preparing for **each** class. Do your readings and problems before coming to class and go over them again after the class discussion. **The class discussion is no substitute for reading the text and working the problems.** Do not expect to wait until the night before the exam to prepare if you want to succeed in this course.

Understand that the textbook is only one step in the learning process. For each topic, you must integrate the text, class discussions, homework, and your notes. After you read each chapter, work the review/demonstration problems provided in the book, and compare your answers to those given in the book. Make notes of any questions to ask.

The chapter summaries are excellent reviews of the major concepts covered in each chapter. Be sure you understand each of the Key Terms listed at the end of the chapter - the book provides references to pages where they are explained. Write out answers to the Discussion Questions - look up the answers if you need to, but don't simply copy from the text into your notes. Think the answer through and express it in your own words. This will clarify your understanding of the materials, and the notes you create will be invaluable when it comes time to study for the (inevitable) exams.

Grading:

	Points	Grading Scale:
Exam 1 (Chapters 14, 16, 17)	100	441-480 = A
Exam 2 (Chapters 1, 2, 3, 8)	100	422-440 = A/B
Exam 3 (Chapters 4, 5, 6, 9)	100	393-421 = B
Exam 4 (Chapters 7, 10, 12, 13)	100	374-392 = B/C
Take home Quizzes (6 @ 6 pts each)	36	336-373 = C
Pop Quizzes	30	288-335 = D
Homework & Class participation	14	<288 = F
Total	480 points	

Class materials. Materials are available on Desire2Learn (D2L). Sample financial statements are provided as a review. There is an excellent summary of basic accounting information available on the Department's web page at www.uwlax.edu/ba/acc/

Power point slides for most chapters will be available to print off for reference and as review for exams. I recommend that you look at (and print) the Objectives for each chapter. This will be your guide to the chapter.

Homework & Class Participation. On the days that we start a chapter, it is essential that you read the chapter (the summary, at least) before coming to class, otherwise you will not be able to participate in the class discussion. Exercises and homework problems must be worked (started) **before coming to class**. I realize you may not be able to solve them completely, but if you haven't tried to work them, you will not know what your questions are. Individuals will be called on as we go over the exercises and problems. Hopefully you will be able to work the problems **after** class discussion. If not, come see me during my office hours - that's what that time is for and I get lonely if no one comes. From time to time, homework will be collected on a random basis (unannounced).

Take Home Quizzes. There will be **six (6)** take home quizzes of six points each given on the dates indicated in the assignment schedule. The quizzes will be available on D2L. All work must be completed in a neat and professional manner (I will not accept quizzes on paper that have been torn out of a notebook). Quizzes will be due at the beginning of the next class period. You may use the text or your notes to work the quizzes. You are strongly encouraged to do your own work. If it is questionable that the work has been plagiarized, it will not be graded.

In addition to the take home quizzes, there will be a number of pop (unannounced) quizzes given during the semester.

Quizzes cannot be made up and will not be accepted late. Don't miss one!

Exams. The dates for all exams are shown in the assignment schedule. The exams will be given during the outside quiz time on Thursday afternoons (3:55 – 5:55 pm). There are **NO** make-ups on exams. In the event when attendance at the regularly scheduled exam is not possible, a student with a valid reason for absence (as determined by the instructor before the fact) may request that the points be added to the final exam. Should a student miss more than one exam, one will earn a zero. The final exam cannot be missed nor changed to a different day or time so plan accordingly.

Attendance. You are expected to attend all classes. I will informally keep attendance. You are responsible for any material covered during an absence, even if it was supplementary material and not in the textbook. If you know that you will not be able to attend class, I would appreciate you letting me know **before** class. When a class is canceled due to inclement weather, scheduled assignments are rescheduled for the next time the class meets.

Important. Any student with a documented disability (e.g., physical, learning, psychiatric, vision, or hearing, etc.) who needs to arrange reasonable accommodations must contact the instructor and the Disability Resource Services office (165 Murphy Library) at the beginning of the semester. Students who are currently using the Disability Resource Services office will have a copy of a contract that verifies they are qualified students with disabilities who have documentation on file in the Disability Resource Services office.

Plagiarism. "Plagiarism is presenting someone else's work as though it were your own. ... Even where there is no conscious intention to deceive, the failure to make appropriate acknowledgement constitutes plagiarism" (NYU, School of Education). Students should read and understand UWS Chapter 14 "Academic Misconduct" at www.uwlax.edu/StudentLife/uws14.html.

Assignment Schedule: The following schedule is tentative and subject to change at the discretion of the instructor.

DATE	CHAPTER/TOPIC	ASSIGNMENT	QUIZZES
1/24	Orientation & Introduction		
1/26	16 – Statement of Cash Flows	Ex 16-1, 2, 7	
1/27	Last day to drop without a “W” appearing on your transcript		
1/31	16	P 16-9, 12; Ex 16-3	Quiz Ch 16
2/2	14 – Capital Budgeting Decisions	Ex 14-1, 2, 3, 4, 5, 6	
2/7	14	Ex 14-11; P 14-19, 20	Quiz Ch 14
2/9	17 – Financial Statement Analysis	Ex 17-1, 7, 5, 11	
2/14	17	P 17-17, 16	
2/16	1 – Introduction to Managerial Acctg 2 – Cost Terms, Concepts & Classifications (Appendices A & B)	Ex 2-1, 2, 4, 5	
2/16	Exam I Chs 14, 16, 17	3:55 – 5:55pm	122 CWH
2/21	2	Ex 2-9; P 2-15, 27	
2/23	3 – Systems Design: Job Order Costing	Ex 3-1, 3, 8	
2/28	3	Ex 3-6; P 3-23, 24	Quiz Ch 3
3/2	8 – Activity Based Costing	Ex 8-1, 3, 4, 5	
3/7	4 – Systems Design: Process Costing	Ex 4-4, 6, 13, 14	
3/9	Exam II Chs 1, 2, 3, 8	3:55 – 5:55 pm	122 CWH
3/11-3/19	Spring Break		
3/21	5 – Cost Behavior: Analysis & Use	Ex 5-1, 2, 4, 5, 6 (part 1)	
3/23	6 – Cost-Volume-Profit Relationships	Ex 6-1, 4, 15, 16	
3/24	Last day to drop with a “W” appearing on your transcript		
3/28	6	P 6-19; Ex 6-9	Quiz Ch 6
3/30	9 – Profit Planning	Ex 9-1, 2, 3	
4/4	9	P 9-9, 11	

DATE	CHAPTER/TOPIC	ASSIGNMENT	QUIZZES
4/6	10 – Standard Costs	Ex 10- 2, 3, 9	
4/6	Exam III Chs 4, 5, 6, 9	3:55- 5:55	122 CWH
4/10-4/14	To be announced		
4/14	Last day to withdraw from the University		
4/18	10		Quiz Ch 10
4/20	7 – Variable Costing: A Tool for Mgmt	Ex 7-1, 2, 4	
4/25	12 – Segment Reporting	Ex 12-1, 5, 11, 6	
4/27	12	Ex 12-12; P 12-20	Quiz Ch 12
5/2	13 – Relevant Costs for Decision Making	Ex 13-1, 2, 3, 4, 5	
5/4	13	Handout	
5/5	Final day of classes		
5/11	(Thursday) Final Exam Chs 7, 10, 12, 13	2:30-4:30	122 CWH