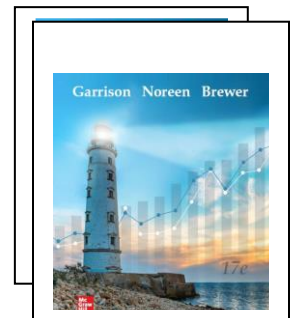




Instructor: David Weaver, MBA, MA
Office: Kelce 223-J
Hours: In Office- M & W 8:30-11, & 3:15 – 3:45 & Virtual **Hours** (online) – Th 8 – Noon
Phone: 417-437-8929 cell
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Textbook

Managerial Accounting, 17th Edition, Garrison, Noreen, and Brewer (McGraw-Hill Irwin, 2021). Connect from McGraw-Hill's will be needed for this class and can be purchased from the bookstore or direct from McGraw Hill. Connect is required for this class and will give you access to homework and the electronic version of the textbook. A paper version of the text is also available.



Catalog Course Description

A study of the tools utilized in understanding, analyzing and interpreting accounting data used in developing plans and objectives, in controlling operations and in making management decisions. Emphasis is placed on critical thinking skills, professional judgment, and ethics.

Prerequisites

Prerequisite: ACCTG 201 Financial Accounting.

Course Objectives / Learning Outcomes

1. To enhance critical thinking skills and develop professional judgement through analyzing and solving complex accounting problems.
2. To develop an understanding of the needs and uses of accounting information for managing an organization
3. To develop a working knowledge of the decision processes related to management accounting.
4. To develop an aptitude for analyzing, processing, and reporting accounting information for decision and control
5. To gain familiarity with new technology in management accounting.
6. To gain an understanding of the ethical standards involved as they relate to the management accounting profession.
7. To develop a global mindset.

Course Outline / Schedule – See last page of syllabus

Teaching Methods

This is an entirely online course which will use Canvas. Students' complete homework assignments in McGraw Hill Connect on or before due dates. Videos, online textbook, and McGraw Hill Connect will be used. Connect will be used for smart book optional review and exams. Online resources will include PowerPoints, online text, videos of instructor working out problems and homework and excel templates to assist in understanding the homework.

Canvas

Homework assignments will be posted in Canvas and Connect; Announcements, Grades, PowerPoints, Notes, and other material will be posted on Canvas. Unit exams will be taken on Canvas.

Attendance Policy

Students are expected to be active in canvas and McGraw Hill each week. Since this is an online class, attendance will be considered weekly participation in submitting assignments.

Classroom Conduct

Treat others as you wish to be treated. Participate, ask questions, be engaged. Employers of PSU graduates frequently tell us that professionalism, writing skills, ethics, and accountability are high on their list of qualities they seek in potential employees. To help students prepared for a professional career, professional conduct will be required in the online classroom.

Academic Integrity

All Pitt State students are bound by the academic integrity policies of the university as described and outlined in the current Syllabus Supplement. Please familiarize yourself with these rules and guidelines. In addition, as a course offered through the Kelce College of Business, students in this class are obligated to adhere to the college's Student Code of Ethics as outlined below.

Students shall:

- Prepare for and participate in all classes.
- Treat fellow students, staff, faculty, and administrators with respect.
- Prepare assignments and exams honestly.
- Avoid plagiarism or unacknowledged appropriation of another's work in any academic work. Copying answer from online sources may lead to an automatic F in the course. Refrain from giving or receiving inappropriate assistance.
- Respect University property and use resources in the most effective and efficient manner.

- Obey the policies, regulations, and laws of the United States of America, The State of Kansas, The Kansas Board of Regents, Pittsburg State University and the Gladys A. Kelce College of Business.
- *In summary: **DO YOUR OWN WORK!***

Students with Disabilities

Please inform the instructor if you have a learning or physical disability that interferes with course requirements. Assistance and/or appropriate accommodations may be available through the contacts listed on the current Syllabus Supplement.

Pittsburg State University Syllabus Supplement

The Syllabus Supplement provided by the University is incorporated by reference into this syllabus

Other Policies:

1. Grades will be posted to Canvas. Students should regularly check Canvas to find any new materials, announcements, etc. added by the instructor.
2. All assignments have specific due dates and **late assignments CANNOT be accepted.**
3. The instructor reserves the right to alter or amend the syllabus, schedule, or assignments at any time as the instructor feels necessary.
4. If you experience technical difficulties with Connect, you should contact Connect customer support at 800-331-5094 or online at <http://mpss/mhhe.com>.
5. Preferred communication methods with instructor are after class, during office hours or by appointment, through email davidweaver@pittstate.edu or by phone. My cell number is 417-437-8929. Please text in advance to make sure I am available. Include your name and what class you are in (example: John Doe, Tuesday Managerial Accounting, 11 AM).
6. Please ask questions, all questions and feedback in class or by email are valued.

Campus Closure and Inclement Weather

If Pittsburg State University (PSU) closes campus due to weather, pandemic, or any other reason this class shall move to an online delivery method for the duration of the closure. Class assignments and instructional material can be accessed on Canvas This policy shall also be subject to any guidance or policies from PSU.

Course Evaluation Methods

4 exams @ 100 pts. Each	400
Chapter Cases (10 @ 5 pts each)	50
<u>Homework Assignments (13 @ 20 pts each)</u>	<u>260</u>
Total points available	710



A -90-100%

B-80-89%

C-70-79%

D-60-69%

F- 0-59%

Your final grade is based on a percentage of total points. If you have any questions regarding grades during the semester, please contact your instructor after class, or by email.

Unit Exams

Exams will generally consist of 25 multiple choice questions worth 3 points each. Exams will be available on McGraw Hill Connect and must be taken on a laptop with a camera. Students will need to install the proctoring software from McGraw Hill before taking the exam. **Late or Makeup Exams will not be allowed. Students experiencing technical issues should contact McGraw Hill Connect Customer Service.** That number changes sometimes so try googling it.

Recordings of quiz sessions made by the McGraw Hill proctoring software are an essential component of maintaining the academic integrity of this class. Students are responsible for following the proper requirements and protocols that will result in a recording that is complete and capable of being reviewed. Recordings that are incomplete or recorded in such a way that they are incapable of being reviewed because of poor lighting conditions, excessive movement, or other obfuscation will result in a penalty ranging from a warning to a zero on the exam. Any penalty will be at the instructors discretion.

The use of phones, tablets, secondary computers, or any other secondary electronic device during Chapter Quizzes is NOT allowed. This includes the wearing of headphones or earbuds. The use of a secondary device and/or the wearing of headphones/earbuds while taking a Chapter Quiz constitutes academic dishonesty will result in a penalty ranging from a warning to a zero on the exam. Any penalty will be at the instructor's discretion.

Late or Makeup Exams will not be allowed.

Chapter Cases

Are worth 5 points and will focus more on the application of the material. Most of these will be found in McGraw Hill Connect. Some (Case 3-18 for example) will NOT be in McGraw Hill and will need to be completed and uploaded in Canvas. I will let you know when this is the case.

Homework

Homework will be done in McGraw Hill Connect and be assigned for every chapter. Homework will be composed of a selection of the exercises and problems from the end of the chapter. **Each homework assignment will be worth 20 points.**



MANAGERIAL ACCOUNTING 202
Tentative Assignment Schedule - Spring 2023
 (Instructor reserves the option to change or amend the schedule at any time as needed)

Date	Chapter Description	Homework Due	Due Date
M 1/16	No Class - Martin Luther King Day		
W 1/18	Course Introduction and Syllabus; Prologue - Managerial Accounting Overview	Exercise 4, 6, 9, 10	1/22
M 1/23	Chapter 1 - Managerial Accounting and Cost Concepts cost classifications for assigning costs direct vs indirect		
W 1/25	Manufacturing costs: DM, DL and MOH	Ch. 1 - Foundational 15 Exercises 1, 6, 7	1/31
M 1/30	Classifications for financial statements, predicting behavior, Contribution format income statements; analysis of mixed costs, differential, opportunity, and sunk costs	Case 1-26	1/30
W 2/1	Chapter 2 - Job Order Costing - Calculating Unit Production Costs Job order costing - predetermined overhead rate	Ch. 2 - Foundational 15 Exercises 1, 6 Problems 18, 19	2/7
M 2/6	Job order costing in service companies Multiple products and overhead rates	Case 2-22	2/6
W 2/8	Chapter 3 - Job Order Costing - Cost Flows and External Reporting Job order costing - the flow of costs, schedules of cost of goods manufactured and cost of goods sold, underapplied and overapplied overhead	Ch. 3 - Foundational 15 Exercises 3, 5, 12	2/18
M 2/13	Job order costing in service companies	Case 3-18	2/15
W 2/15	Exam 1 - Chapters Prologue to Ch. 3 - Posted on McGraw Hill Connect	Due Sunday, February 19 by 11:59 PM	
M 2/20	Chapter 5 - Cost Volume Profit Relationships basics of cost-volume profit (CVP) analysis, target profit, break-even analysis, cvp considerations in choosing a cost structure; structuring sales commissions	Exercises 1, 4, 6 Problem 23	2/27
W 2/22		Case 5-32	2/24
M 2/27	Chapter 6 - Variable Costing and Segment Reporting variable vs absorption costing and reconciliation advantages of variable costing & the contribution approach segmented income statements & the contribution approach segmented income statements - external reporting perspectives	Ch. 6 Foundational 15 Exercises 1, 4, 10, 13	3/6
W 3/1		Case 6-29	3/3
M 3/6	Chapter 7 - Activity Based Costing (ABC) understand ABC & how it differs from traditional costing system; assign costs to cost pools; compute activity rates for cost pools assign costs to cost object using 2nd stage allocation	Exercises 2, 9 Problem 18	3/11
W 3/8		No Case for Ch. 7	
	Exam 2 - Chapters 5-7 - Posted on McGraw Hill Connect	Due Sunday, March 12 by 11:59 PM	
Spring Break - March 13-17			
M 3/20	Chapter 8 - Master Budgeting The basic framework of budgeting, preparing the master budget	Ch. 8 Foundational 15 Exercises 1, 2 Problem 17	3/28
W 3/22	sales and cash collections, production, direct materials, direct labor manufacturing overhead, ending finished goods inventory, S, G & A, cash and income statement and balance sheet	Case 8-32	3/27
M 3/27			
W 3/29	Chapter 9 - Flexible Budgets & Performance Analysis revenue and spending variances	Exercises 3, 11, 13 Problem 19	4/4
M 4/3	performance report combining above variances budget with more than one cost driver, common errors	Case 9-26	4/3
W 4/5	Chapter 10 - Standard Costs and Variances define standard costs; set the stage	Exercises 1, 2, 3, 5 Problem 9	4/15
M 4/10	general model for standard cost variance analysis	Case 10-17	4/12
W 4/12	direct materials price & quality variance; direct labor rate & efficiency variances; variable mfg. OH rate & efficiency variances, significance & issues		
	Exam 3 - Chapters 8-10 - Posted on McGraw Hill Connect	Due Sunday, April 16 by 11:59 PM	
M 4/17	Chapter 11 - Responsibility Accounting Systems responsibility acctg; evaluating inv. Center performance (ROI), residual income; operating performance measures	Smart Book - Chapter 11 Exercises 2, 5, 9, 13	4/23
W 4/19	Decentralization in Organizations transfer pricing and associated ranges	Case 11-26	4/19
M 4/24	Chapter 13 - Differential Analysis: Key to Decision Making Relevant and irrelevant costs and benefits add, drop or retain a product line/ other segments	Exercises 1, 2, 9, 10	4/30
W 4/26	prepare make or buy analysis special orders	Case 13-30	4/26
M 5/1	Chapter 15 - Statement of Cash Flows Operating, investing & financial activities	Exercises 1, 2, 6	5/6
W 5/3	determine net cash provided by operating activities Net cash provided by operations	No Case for Ch. 15	
	Final Exam - Chapters 11, 13 & 15 - Posted on McGraw Hill Connect	Due Tuesday, May 9 by 11:59 PM	