



University of Wisconsin Stevens Point-Wausau

Bus 204 – Managerial Accounting (3 Credits) Spring 2019

Room 284

T&TH 9:00-10:15

Instructor: Scott Sybeldon, Senior Lecturer

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Office Hours: M-F 8:00-8:50, M&W 11:00-12:00 & 1:00-2:30 and by appointment
T&H 10:30-12:00 & 1:00-2:30 and by appointment

Required Text: Garrison, Noreen, Brewer, Managerial Accounting (16th Edition), McGraw-Hill. With Connect © access.

Course Description: Interpretation and application of accounting reports by management in planning, coordinating, and controlling business activities; presentation, analysis, and interpretation of financial data; internal control and reports to management; cost-volume-profit relationships, budgets, costs, and managerial decision making.

Course Prerequisites: Business 201- Introduction to Accounting

Course Objectives and Expected Student Outcomes: The general objectives of this course gear students to be able to:

- Identify the purpose of managerial accounting the ways it is used in the manager's decision-making process.
 - Understand the flow of costs through a job-order cost system process cost system and apply managerial economic concepts to the decision making process through an understanding of cost classifications and behavior patterns, cost/volume/profit analysis and incremental/relevant costs.
 - Determine the differences between variable and absorption costing techniques used in managerial decision-making.
 - Identify and assign cost elements to products and business segments through job order costing, process costing, activity-based costing, standard costing and segment analysis.
 - Understand the importance of profit planning, budgeting, performance analysis and variance analysis for the success of a company.
 - Evaluate managerial accounting decisions with capital budgeting.
 - Compute and interpret financial statements and financial statement ratios.
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Topical Outline:

- Introduction – managerial Accounting Overview
- Cost Concepts
- Unit Production Costs
- Cost Flows and Reporting
- Process Costing
- Cost-Volume Profit Relationships
- Variable Costing
- Activity Based Costing
- Master Budgeting
- Flexible Budgeting
- Cost Variance
- Performance Measurement

- Differential Analysis
- Capital Budgeting
- Statement of Cash Flows & Financial Statement analysis

Academic Integrity:

UWS CHAPTER 14 ACADEMIC MISCONDUCT INFORMATION IS AVAILABLE IN THE STUDENT HANDBOOK:

All suspected incidents of academic misconduct shall be handled using the UW System rules, Chapter 14. "Academic misconduct" includes, but is not limited to, the following examples: "cheating on an examination, collaborating with others in work to be presented, contrary to the stated rules of the course; submitting a paper or assignment as one's own work, when a part or all of the paper or assignment is the work of another; tampering with the laboratory experiment or computer program of another student. (from UWS 14.03)" Further definition of "academic misconduct" can be found in UWS 14.03. UWS 14 is available to all students in the library; additionally, all students received a copy of this policy during their orientation.

<https://www.uwsp.edu/dos/Documents/UWS%2014-1.pdf>

Participation/Attendance:

You are expected to attend and participate in class. Students are expected to come to class prepared to meaningfully discuss assigned materials. IT IS YOUR RESPONSIBILITY TO READ THE BOOK. All students are responsible for obtaining the information and learning the material presented even in the event of absences.

Weather: Use your judgment regarding dangerous driving conditions. You will not be penalized for absences due to extreme weather conditions.

Life happens, but not that often.

If you have a legitimate emergency arise during the semester that is going to hinder your ability to complete work on time, you should contact me to arrange an alternative immediately. However, these situations should constitute legitimate emergencies AND are the exception, not the rule. That is to say, if you are in the hospital, it is probably an emergency. If you are unable to find a babysitter the day an assignment is due, then you probably should have completed the assignment ahead of time. In general, late will unlikely be accepted for full credit. You must either turn in your work ahead of time or be present in class on the due date. Assignments slid under my door or turned in by another student without prior approval will receive zero credit.

Why am I so meticulous?

Good question. Because I believe that college is not just about giving you a content-specific education, it is about teaching you to be a productive member of society...and in the real-world, and in particular the work world, deadlines matter! A client can sue you for missing important deadlines. Success in the work world requires many attributes; one of which is exercising appropriate conduct in various situations. This class is the equivalent to the professional meetings that occur every day in the real world of business. In such situations, individuals are expected to come prepared, participate when appropriate, and not exhibit behavior that is disruptive or disrespectful of others. This includes, but is not limited to, being on-time for group meetings and assignment deadlines.

Professional Classroom Conduct

In addition to preparedness, students should approach all correspondence with the instructor and classmates in a professional manner. This includes but is not limited to e-mail correspondence. Such communication should be consistent with a respectful learning environment.

Cell phones or other electronic messaging devices must be turned off during class. Checking cell phones or other devices is unprofessional behavior. If you are caught texting or checking messages during class, you will politely be asked to leave. If you are expecting an important call, please let me know prior to the start of class.

Exams:

Exams will cover any content presented during that unit, including class discussion and cases. Unexcused absence from an exam will result in a 25% loss in total points for that exam. Exams will total 80% of course grade. Exams are typically returned the next class meeting. Make-ups must be completed before exams are returned. Quizzes cannot be made up.

Grading:

Exams	3 exams worth 100 points each
Quizzes	6 quizzes worth 25 points each
Homework	Assigned problems from the text worth 75
Total	525 points total for the class

Homework:

Homework assignments will be for each chapter. All assignments will be completed online on McGraw Hill Connect. The URL for accessing all the homework is:

<https://connect.mheducation.com/paamweb/index.html#/registration/signup/s-sybeldon-spring-2019>

Grading Scale:

Grade	Percentage	Grade	Percentage
A	93%-100%	C+	77%-79%
A-	90%-92%	C	73%-76%
B+	87%-89%	C-	70%-72%
B	83%-86%	D	60%-69%

The instructor does the grading assessment and final grades. All assignments will be graded based on quality and content. Written assignments will be graded based on proper English grammar and usage.

A separate schedule of due dates and assignments will be provided.