

**ACCT 6232
Managerial Accounting
Course Outline
Spring 2018**

Instructor:	Linxiao Liu	Classroom:	Room 112
Office	Adamson Hall 214	Class Hrs:	THR 6:00 pm-10:45 pm
Phone:	678-839-4817	E-Mail:	lliu@westga.edu
Office Hrs:	TR 11:30 am-12:30 pm (also by appointments)		

I. Catalog Description

An analysis of accounting information and other data as aids to management in choosing among possible courses of action.

II. Required Background or Experience

Prerequisites: ACCT 2102 or equivalent

Prerequisites Justification

This course builds on the foundation established in ACCT 2102. Basic managerial accounting concepts from ACCT 2102 are examined in-depth and applied using case studies and company analyses.

III. Expected Outcomes

- Communicate in writing at a professional level.
- Students will assess the role that the global business environment plays in business decisions.
- Have a working knowledge of ethical, political, and legal considerations that affect business decisions.
- Develop analytical and problem-solving skills utilized in all functional areas of business.

IV. Text and Materials

Managerial Accounting is a custom textbook adapted from *Managerial Accounting*, by Hilton & Platt, 10th edition, ISBN: 0078025664, cost \$300 with McGraw-Hill Connect included. To buy the Custom E-Book with Connect, go to the following URL:

<https://create.mheducation.com/shop/#/catalog/details/?isbn=9781307167917>

The download is \$126.37. To buy the Custom Print text, go to the following URL:
<http://shop.mheducation.com/mhshop/productDetails?isbn=9781259617966>. This is the only place to purchase the Custom Print text with Connect for \$110.34. You will set up an account and then purchase the book, which will be shipped directly to you. Both the E-Book and the Print text include the Connect homework/practice tool. There is no

additional charge for on-line access to the text website. The address for the associate's version of the website is: <http://www.mhhe.com/hilton10e>. Neither a user name nor password is necessary to use student resources at this site. (Only the Instructor site resources are password protected). The E-Book is also accessible from the Connect site.

V. Expanded Description of the Course

The course focuses on the analysis and use of accounting information for managerial decision making. Topics include measurement of product costs, cost drivers and cost behavior, activity-based management, strategic cost management, management control and performance evaluation, differential cost analysis, financial modeling for short-term decision making, capital budgeting decisions, profit planning and budgeting, incentive issues, and cost allocation to responsibility centers.

VI. Instructional Methods

- Analysis and Problem-Solving
- Case Research
- Active Learning

Each chapter will be discussed and sample problems will be worked in class. Reading the material *before* you come to class is imperative for you to follow the class discussion and ask questions.

VII. Methods of Evaluating Outcomes

Evaluation Tools

Exams (3@ 100 points each)	300 points
Case analysis project (3@ 30 points each)	90 points
Homework (on-line)	<u>60</u> points
Total	<u>450</u> points

The table below presents the possible points used to derive grades.

Points Earned	Percent	Grade
405-450	90-100	A
360-404	80-89	B
315-359	70-79	C
Below 315	Below 70	F

Exams (300 total points):

There will be three tests in this class. Students are expected to take exams in class as scheduled. If a student has a known conflict for a future exam, such as out-of-town work

conflicts, the student should arrange in advance to take the scheduled exam early. If a student must miss an exam due to illness, the student should email the instructor on or before the exam date and make arrangements with the instructor upon returning to class to make up the missed exam on a timely basis. Students should only miss an exam for legitimate reasons, such as illness. The instructor reserves the right to assess whether a student's reason for missing is legitimate. **Lack of preparation is not a legitimate reason for missing an exam. No more than one exam can be missed during the semester; any additional missed exams will receive a grade of zero.**

NOTE: You will need a pencil and simple calculator for each exam.

Case Analysis Project (90 total points):

There will be three case analysis projects in this class. Late projects will not be accepted. Case analysis projects will be posted on CourseDen. Case projects should be submitted on CourseDen by 11:59 PM on the date due.

On-line Homework (50 total points):

There will be one homework assignment over each of the eight chapters. You will need to register at McGraw Hill Connect Accounting in order to be able to do the On-line Homework. The instructions for registering at Connect will be provided to you separately. The homework assignments have deadlines. It is your responsibility to be aware of these deadlines and to adhere to them. The deadlines will be strictly enforced, so do not ask the instructor to reset any homework for you if you miss a deadline.

Learning Domains

- Cognitive: Knowledge, comprehension, application, analysis, synthesis, and, evaluation.
- Affective: Receiving, responding, valuing, organization, and characterization.

VIII. Other Miscellaneous, but Important Information

Office hours

Office hours are also available by appointment. Appointments to meet with the instructor should be initiated via email to lliu@westga.edu. The instructor will generally respond within 24 hours Monday-Friday to determine a mutually agreeable meeting time.

Classroom Behavior

Cell phones must be turned off and text messaging is not allowed during class. If you do not understand something I say, please ask me but not your classmate. Talking while I'm speaking is unacceptable no matter the circumstance.

Class Attendance

You are expected to attend all class meetings. Attendance will be taken each class period. Arriving to class late and/or leaving class early without preapproving it with the instructor is disruptive to the class. **A student who arrives late and/or leaves early is considered to be absent for that day**

You are responsible for knowledge of any administrative announcements (test information, schedule changes, etc.) that are made at any time during scheduled class periods regardless of whether you attend. It is recommended that you make a reciprocal agreement with a classmate to share missed notes and other class information.

my.westga.edu

The policy of the University of West Georgia is that each student is responsible for checking his/her my.westga.edu e-mail account on a regular basis. Any announcements related to this class will be sent to your my.westga.edu account.

American Disabilities Act

It is the policy of UWG to accommodate students with disabilities, pursuant to federal and state laws, and UWG's commitment to equal educational opportunities. Please contact Disability Services for more information (272 Parker Hall; (678) 839-6428).

Academic Integrity

Academic dishonesty will result in dismissal from the class with the grade of F.

TENTATIVE CLASS SCHEDULE

Date	Topic
01/11	Introduction; Chapter 2: Basic Cost Management Concepts
01/18	Chapter 6: Activity Analysis, Cost Behavior, and Cost Estimation Chapter 7: Cost-Volume-Profit Analysis
01/25	Chapter 7 continues Exam I (Ch. 2 and 6)
02/01	Chapter 9: Financial Planning and Analysis: The Master Budget Chapter 10: Standard Costing and Analysis of Direct Costs
02/08	Chapter 10: continues Chapter 14: Decision Making: Relevant Costs and Benefits
02/15	Chapter 14 continues Exam II (Ch. 7, 9 and 10)
02/22	Chapter 16: Capital Expenditure Decisions Chapter 17: Allocation of Support Activity Costs and Joint Costs
03/01	Exam III (Ch. 14, 16 and 17)

Note:

1. Last day to withdraw with a grade of W is Thursday, February 1.
2. Required deadlines:
 - A. January 22: case analysis project 1 due by 11:59 pm
 - B. January 24: homework for Ch. 2, 6 due by 11:59 pm
 - C. February 12: case analysis project 2 due by 11:59 pm
 - D. February 14: homework for Ch. 7, 9, 10 due by 11:59 pm
 - E. February 25: case analysis project 3 due by 11:59 pm
 - F. February 28: homework for Ch. 14, 16, 17 due by 11:59 pm