

ACCT 6232 Managerial Accounting

Course Outline

Spring 2020

Instructor:	Linxiao Liu	Classroom:	Miller Hall 2201
Office:	Adamson Hall 214	Class Hours:	R 6:00 pm-10:45 pm
Phone:	678-839-4817	E-Mail:	lliu@westga.edu
Office Hours:	Tuesday and Thursday: 12:00 pm -12:30 pm and Thursday: 2:00 pm - 4:00 pm and by appointment		

Catalog Description

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

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.

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.

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: [Custom E-Book \(https://create.mheducation.com/shop/#/catalog/details/?isbn=9781307167917\)](https://create.mheducation.com/shop/#/catalog/details/?isbn=9781307167917). The download is \$134.58. To buy the Custom Print text, go to the following URL: [Custom print copy \(http://shop.mheducation.com/mhshop/productDetails?isbn=9781259617966\)](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: [text website \(http://www.mhhe.com/hilton10e\)](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.

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.

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.

Methods of Evaluating Outcomes

- **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 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. You will **need a pencil and simple calculator for each exam**.
- **Case Analysis Project** (100 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 to the appropriate dropbox 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.
- **Grade Scale:** Grade A for points between 405-450; Grade B for points between 360-404; Grade C for points between 315-359 and Grade F for points below 315.

Learning Domains

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

Other Miscellaneous, but Important Information

- 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).
- **Code of Conduct:** Honesty and integrity are necessary to the academic and professional functions of business. Dishonesty undermines the foundation of the academic environment. Improper academic conduct shall be interpreted to mean the obtaining and using of information during an examination by means other than those permitted by the instructor, including supplying such information to other students. All forms of academic dishonesty, including cheating, plagiarism, and falsification of academic records are subject to disciplinary action. Please read and adhere to the UWG Honor Code: [UWG honor code \(https://www.westga.edu/handbook/59.php\)](https://www.westga.edu/handbook/59.php)

TENTATIVE CLASS SCHEDULE

- 01/09 Introduction; Chapter 2: Basic Cost Management Concepts
- 01/16 Chapter 6: Activity Analysis, Cost Behavior, and Cost Estimation
Chapter 7: Cost-Volume-Profit Analysis
- 01/23 Chapter 7 continues
Exam I (Ch. 2 and 6)
- 01/30 Chapter 9: Financial Planning and Analysis: The Master Budget
Chapter 10: Standard Costing and Analysis of Direct Costs
- 02/06 Chapter 10 continues
Chapter 14: Decision Making: Relevant Costs and Benefits
- 02/13 Chapter 14 continues
Exam II (Ch. 7, 9 and 10)
- 02/20 Chapter 16: Capital Expenditure Decisions
Chapter 17: Allocation of Support Activity Costs and Joint Costs
- 02/27 **Exam III (Ch. 14, 16 and 17)**

Required deadlines:

- Jan 19: case analysis project 1 due by 11:59 pm
- Jan 23: homework for Ch. 2, 6 due by 11:59 pm
- Feb 9: case analysis project 2 due by 11:59 pm
- Feb 13: homework for Ch. 7, 9, 10 due by 11:59 pm
- Feb 26: homework for Ch. 14,16 due by 11:59 pm
- Mar 6: case analysis project 3 due by 11:59 pm
- Last day to withdraw with a grade of W is Jan 31.