Acct 206
INTRODUCTION TO MANAGERIAL ACCOUNTING
Fall 2017 – Section 001 and 002
SYLLABUS

Instructor: Kathy Hurley  
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Office: MBEB 3121  
E-mail: kathyhurley@boisestate.edu
Office Hours: Tuesday: noon – 2:00 pm; Weds: 2:00 – 4:00 pm; F 10:30 – noon am (except on lab days); or by appointment
Class Time: 001: WF 9:00 – 10:15 am; 002: WF 10:30 – 11:45 am
Classroom: MBEB 1301 – Skaggs Hall
Acct Lab: On specified days (see Course Overview document). We do NOT have regular class on lab days. You may come at any time but you MUST arrive no later than NOON.
   7:00 -10:20 am: Skaggs Hall
   10:30 am – 1:00 pm: TBD

I. REQUIRED TEXTS AND MATERIALS:
   ● Introduction to Managerial Accounting, 3rd Ed., Whitecotton, McGraw-Hill with access to LearnSmart (Available with access code at BSU bookstore for $121; eBook is okay; renting the book is okay.)
   ● T.O.T.E.S. Case Study packet – ONLY available at the bookstore. It includes most of the materials (case study, 4 blue books, notecards and a pencil) you will need for the class.
   ● 1 (one) spiral notebook

II. TEACHING PHILOSOPHY: I believe learning is a two-way street. We are a team. My job is to help you learn managerial accounting concepts and assist you in applying them to real life issues. I expect you to be an active learner. That means you take responsibility for the learning process – come to class prepared, ask questions, give and receive help, and be ready to tackle hands-on problem solving that will help you learn, apply and understand the material.

III. DESIRED EDUCATIONAL OUTCOMES:
   A. Students should be able to:
      ● Understand basic managerial and cost accounting concepts such as cost-volume-profit, budgeting, product costing and cost behaviors.
      ● Explain and utilize cost behaviors and cost systems in a decision-making context.
      ● Prepare, use, and evaluate budgetary data.
      ● Generate and use cost information when making pricing and resource allocation decisions.
      ● Explain cost allocation and its importance in decision-making.
      ● Evaluate capital expenditure decisions using discounted cash flow.
      ● Understand how managerial accounting concepts apply to any career or business environment
   B. Outcome Assessment: Student’s understanding of managerial accounting will be evaluated based on student’s performance in the following areas:
      ● Responses to in-class problems
      ● Ability to solve unstructured problems,
Performance on quizzes, case study and examinations.

C. Assessment of other COBE core objectives include but are not limited to:
   ● Teamwork and collaborative skills will be evaluated in case study lab and in class.
   ● Discussion of homework will be used to evaluate oral communication skills.
   ● Computer and communication skills will be evaluated based on Excel presentation of selected homework problems.

IV. COURSE STRUCTURE:
   A. PREPARATION BEFORE CLASS: See Blackboard “Modules” for detailed instructions for each week.
      1) READ assigned chapter either in a hard copy of the textbook or eBook.
      2) USE McGraw-Hill Connect to complete LearnSmart questions and Pre-class Assignment. I strongly suggest you complete pre-class assignments by hand FIRST, then enter solutions into Connect. The link is embedded in Blackboard. These are due no later than 8:00 am (MT) on the date.
      3) WATCH additional videos, if assigned.
      4) POST to Discussion Board under “muddiest question” any concept(s) you are struggling to understand. Discussion Board posts, or lack thereof, will impact your participation grade.

   B. CLASS TIME:
      1) Quiz/Attendance (see “NOTECARDS” below)
      2) Mini-lectures
      3) Hands-on problem solving with TA and instructor assistance.

   C. QUIZZES:
      1) There will be a short quiz over the assigned readings or previous chapters in each class.
      2) Quizzes cannot be made up. For this reason, I drop three quizzes to allow for “life happens” events, athletic absences, and “oops.” There are NO EXCEPTIONS.
      3) Quiz responses will be recorded on your notecard (see “NOTECARDS” below) and handed in to your TA.
      4) You may use any information that is HANDWRITTEN in your spiral notebook for assistance on quizzes (and on the final exam). Copied and pasted PowerPoints, text pages, etc. are not to be included in your spiral notebook. You will not be allowed the use of your notebook if copied material from other sources are attached because learning happens when you write and think about the information NOT WHEN YOU PHOTOCOPY IT.

   D. HOMEWORK: See Blackboard “Assignments” for details.
      1) Homework problems will be submitted via Connect. Each person’s problem will have different numbers.
2) COMPLETE assigned problems **in your notebook first.** Show all of your work!
3) SCAN completed assignment and SUBMIT a pdf using the Connect link on Blackboard. **We will not grade assignments submitted in any other format.**
4) MAKE CORRECTIONS on original as necessary when solution is demonstrated in class.
   - Homework is a check-off grade – as long as you COMPLETE all of the assigned problems earn full points whether or not your answer is correct. I believe in learning from your mistakes!
   - Solutions for all problems will be posted on Blackboard and your personal problem solution will be available in Connect.
5) As with everything else, NO LATE ASSIGNMENTS ARE ACCEPTED.

E. ATTENDANCE AND PARTICIPATION: Attendance and participation in class are key components of learning and understanding managerial accounting material. Participation and attendance points are designed to be “give-me” points to bolster your grade. Everyone starts with 75 points - your actions are the only reason you lose these points.
1) Attendance points are deducted for the following reasons:
   - Student arrives late.
   - Student leaves early.
2) Participation points are deducted for the following reasons:
   - Steady use of phone or laptop for ANY reason other than accessing textbook.
   - Student not attempting to complete in-class problem solving.
   - Student does not bring paper and a writing tool to class to complete in-class problems.
   - Student goes in and out of class.

F. NOTECARDS: Each student needs to bring a couple of 3” x 5” notecards to EACH class. The notecard will serve multiple purposes. Notecards are used daily for tracking attendance, quizzes and participation points. Please do the following so that you can receive all points earned in these activities.
1) Write your name and the date legibly at the top of each notecard.
2) Record your quiz answer on the notecard. Once the quiz is over students will hand the notecard to their TA for grading. **Quizzes are graded for accuracy.** Students may refer to their spiral notebook BUT NOT THE TEXTBOOK during quizzes. Quizzes are timed.
3) If student arrives late, please hand your notecard to the TA upon your arrival. If you do not, you will be recorded as absent for the entire class period thus losing all available points for that day. All students start with FULL attendance and participation points.
V. CASE STUDY AND LABS:

A. CASE STUDY: We will complete a case study during the semester.
   1) The case study allows you to complete the managerial accounting responsibilities for a
      fictitious company called “T.O.T.E.S.”
   2) You will receive a handout on the second day of class. This handout specifies which case
      study version you have been assigned and provides further instructions.

B. CASE STUDY LABS are held on eight (8) specific Fridays (see Schedule).
   1) During lab, the TAs and I provide one-on-one assistance as you complete the case study.
   2) **We do not have a regular class session on lab days.** You may come at any time but you
      MUST arrive before NOON.
   3) Each lab takes approximately one hour to complete if you come prepared.
   4) Lab hours and location are posted at the top of the syllabus and on Blackboard.
   5) LABS ARE MANDATORY and must be completed before 1:30 pm on designated
      Fridays for student to receive full points.
   6) Students may have lab signed off IN ADVANCE by either the instructor, a GA or a paid
      teaching assistant (see below).
   7) **If you complete the lab in advance or outside of lab times, SIGN-OFF MUST BE
      COMPLETED BEFORE NOON ON FRIDAY** so that we have time to ask you questions
      about the process.

VI. TUTORING and TEACHING ASSISTANCE:

A. IN-CLASS AND LAB HELP: In order to help you understand the material, I have recruited
   an amazing crew of teaching assistants (TAs). My TAs are former students and graduate
   assistants, most are volunteers who want to help you learn!
   1) Each of you will be assigned to a “team” and each team is assigned a TA.
   2) The TAs are responsible for assisting you on the in-class problems and in lab, encouraging
      you, and helping me help you understand and master managerial accounting concepts.
   3) TAs will collect your notecards after the daily quizzes.
   4) If you arrive late, you will need to give your notecard to your TA upon arrival.
   5) Please treat all of the TAs with the respect they deserve as many of them are volunteers.

B. ADDITIONAL TUTORING:
   1) **Graduate Assistants:** Reagan, JunLin, Aram, Wes and Lauren are available for tutoring in
      MBEB 1100. Their hours are posted on Blackboard and outside my door.
   2) **Teaching Assistants/Graders:** Hannah, Kim, Shelby and Amy are my official
      graders. They will hold some tutoring hours. Tutoring location and times are posted under
      on Blackboard. Our other TAs are student volunteers. They will be available in class and
      labs to help you.
   3) **Learning Assistant:** Nitya Bhargavi Nukala is our class learning assistant. She will hold a
      couple of review sessions each week. See Blackboard for times and locations.
VII: EXAMINATIONS: There will be five exams – four mid-term exams and a final exam. You may drop one exam, including the final.

1) Four mid-term exams: Each exam will cover two or three chapters. There will be multiple choice questions, short answer questions and two or three extensive problems. No notes or cheat sheets are allowed. You will NOT be given formulas or templates.

2) Final exam: The final exam is cumulative with multiple choice, short answer and two or three extensive problems. Because the final is cumulative, you will be allowed to use your spiral notebook. Again, the only information allowed must have been created by you; therefore, I expect all notes in your notebook to be handwritten.

3) BRING THE FOLLOWING TO EACH EXAM:
   - One (1) 8-1/2” x 11” LINED Blue Book (or Green Book) to record your answers.
   - Do not write your name or anything else on or in the Blue/Green Book as the blue book you bring will be given to another student.
   - If you do not bring a Blue/Green Book, 10 points will be deducted from your exam grade plus you will be charged $1 to purchase a Blue Book from the instructor.
   - Calculator and writing utensil, preferably a pencil. It is a good idea to bring an eraser also.

4) EXAM PROCEDURES:
   - Make sure you have used the restroom before the start of the exam. If you need to leave during the exam, I will determine that you have finished the exam.
   - TURN OFF all cell phones, put all belongings (hats, coats, backpacks, etc.) in front of the room.
   - All you need for the exam is a Blue (or Green) Book, your student ID, a pencil or two, an eraser and a calculator (if your calculator has a cover we will check for cheat sheets). If you do not have a calculator, we will allow you to check one out.
   - If you forget your Blue/Green Book, go to the front to buy one from Kathy.
   - Once you have “stashed” your belongings, take a seat in your normal section. Have your Blue Book ready to swap with the TA.
   - Your cell phone must be turned off and placed at the front of the desk upside down! ANY USE OF A CELL PHONE FOR ANY REASON DURING AN EXAM WILL RESULT IN A ZERO GRADE FOR THE EXAM.
   - At the designated time and after you have followed all of the above procedures, your teaching assistant will hand you a “new to you” blue/green book and an exam.
   - When you are finished, make sure your name is written on the blue/green book and the exam. Turn both in at the front of the room.

5) I DO NOT GIVE MAKE-UP EXAMS. If you are going to be gone, you must take the exam in advance. If you have an unavoidable, major extenuating circumstance on an exam day, please email me immediately. We will then discuss your options.

VIII: EXTRA CREDIT: Minimal extra credit opportunities will be available during the semester. Most extra credit points will be earned through additional questions on quizzes and exams.
IX: CHEATING:
Business students are preparing to accept professional responsibilities after graduation. A very important part of that professional responsibility is honesty and trustworthiness. In order to develop these traits you should make it a priority to identify ethical dilemmas and resolve them ethically. For many students, the decision to cheat in their classes is their first professional ethical situation. Please make the responsible and ethical decision and do your own work. Boise State University’s Student Code of Conduct addresses Academic Dishonesty in Article 4, Section 1. It states:

A violation [of the Student Code of Conduct] may include cheating, plagiarism, or other forms of academic dishonesty. All assignments submitted by a student must represent her/his own ideas, concepts, and current understanding or must cite the original source. Academic dishonesty includes assisting a student to cheat, plagiarize, or commit any act of academic dishonesty. Attempts to violate academic integrity do not have to be successful to be considered academic dishonesty. Academic dishonesty includes turning in substantial portions of the same academic work to more than one course without the prior permission of the faculty members. (http://deanofstudents.boisestate.edu/scp-codeofconduct-article4/)

Any instance of dishonesty in this class will result in a failing grade for that assignment or exam. This includes copying another student’s homework of another student. A second violation will result in a failing grade. CHEATING ON AN EXAM WILL BE IMMEDIATELY REPORTED TO THE DEAN OF STUDENTS.

Make the right choice! Complete your own work! You are in college to gain knowledge.

GRADERS:

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<tr>
<th>Points</th>
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<tbody>
<tr>
<td>Examinations (5 @ 200 points, drop one)</td>
</tr>
<tr>
<td>Lab Case Study</td>
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<tr>
<td>LearnSmart Assignments (13 @ 5 points each, drop lowest 2)</td>
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<tr>
<td>Connect Pre-class Assignments (13 @ 10 points each, drop lowest 2)</td>
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<tr>
<td>Homework Assignments (12 @ 15 points each, drop lowest 2)</td>
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<tr>
<td>Attendance/Participation</td>
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<tr>
<td>Quizzes (17 @ 10 points each, drop lowest 2, extra credit points available)</td>
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<td><strong>Total</strong></td>
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Grades will be posted to Blackboard throughout the semester. Students are responsible for monitoring their grades and contacting the instructor if they have any questions. Please do not wait until the last week of class if you think there is an error in reporting a grade. The point total on Blackboard will not reflect the final points used for your grade because I will not go in and drop the lowest grades on Blackboard. I use a spreadsheet and am happy to share my calculations with you. A curve will not be used in grading.
Grades are assigned as follows:

- 93-100% A
- 90-92.9% A-
- 87-89.9% B+
- 83-86.9% B
- 80-82.9% B-
- 77-70.9% C+
- 73-77.9% C
- 70-72.9% C-
- 60-69.9% D
- Less than 60% F

DROP DATES: August 25, 2017 is the last day you can withdraw without a W. September 26, 2017 is the last day you can withdraw with a W.

Assignment details are found on Blackboard under Modules and a broad overview with dates is included on the “Class Schedule” under Course Documents. Updates and any necessary changes will be reflected in the Assignment details.

Please check Blackboard, the syllabus or the class schedule prior to emailing the instructor. Most information is included on these documents. With that said, if you are confused or have a question I welcome emails from my students and will make every effort to respond within 24 hours.