INTRODUCTION TO MANAGERIAL ACCOUNTING
Fall 2015 – Section 001 and 002

SYLLABUS

Instructor: Kathy Hurley
Office: MBEB 3121
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Office Hours: Monday 1:30 – 4:00 pm
Tuesday 10:30 – 11:30 am
Or by appointment

Class Time: 001: WF 7:30 – 8:45 am; 002: WF 9:00 – 10:15 am
Classroom: MBEB 1301 – Skaggs Hall

Lab Times:
- On specified days - Skaggs Hall: 7:00 – 10:20 am
- Imagination Lab or MBEB 4001: 11:00 am – 12:30 pm (see Blackboard under Assignments)
You may come at any time. We don’t have regular class on lab days.

Required Texts and Materials:
- Four (3) lined 8-1/2” x 11” Blue Books
- One (1) spiral notebook OR binder with plenty of loose leaf paper
- PENCIL and eraser; calculator (cheap with basic functions)
- 3-1/2 x 5” notecards (approx. 20)

COBE Core Objectives:

Students in this class will learn or practice the following COBE Core Curriculum concepts, methods, and skills:

1. Understand and apply analytical and disciplinary concepts and methods related to business and economics:
   - Accounting
   - Economics
   - Finance
   - Information Technology Management
   - Legal environment of business
   - Management
   - Mathematics & Statistics

2. Communicate effectively:
   - Write messages and documents that are clear, concise, and compelling
   - Give oral presentations that use effective content, organization, and delivery

3. Solve problems, including unstructured problems, related to business and economics

4. Use effective teamwork and collaboration skills

5. Demonstrate appropriate principles of responsible business practices
   - Resolve issues related to Individual Responsibility (Business Ethics)
   - Resolve issues related to Corporate Social Responsibility
   - Resolve issues related to Leadership Responsibility (Corporate Governance)
   - Resolve issues related to Environmental Responsibility (Environmental Sustainability)
   - Resolve issues related to Cultural Responsibility (Diversity)
Desired Educational Outcomes:
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.

Outcome Assessment:
Student’s understanding of managerial accounting will be evaluated based on student’s performance in the following areas:

1) Responses to in-class problems
2) Ability to solve unstructured problems,
3) Performance on quizzes, case study and examinations.

Assessment of other COBE core objectives include but are not limited to:

1) Teamwork and collaborative skills will be evaluated in case study lab and in class.
2) Discussion of homework will be used to evaluate oral communication skills.
3) Computer and communication skills will be evaluated based on Excel presentation of selected homework problems.

Teaching Philosophy: I believe learning is a two-way street. We are a team. I will teach you the concepts and provide you tools that will guide you through the problem-solving process. I expect you to be an active learner. That means you take responsibility for the learning process – come to class prepared, ready to ask questions, and ready to tackle hands-on problem solving that will help you understand the material.

Class Structure:

**PREPARATION BEFORE LECTURE CLASSES:** See Blackboard “Assignments” for detailed instructions.

1) Reading assignment
2) Video to watch if relevant to chapter material
3) Quiz over reading and video
4) 3-4 problems to ATTEMPT, this will help you identify which concepts you don’t understand
5) Post Discussion Board question naming a concept that doesn’t make sense.

**IN-CLASS LECTURE:**

1) Announcements/TAs will be taking attendance
2) Mini-lecture over concept questions asked on Discussion Board
3) Review solutions and questions to assigned problems – student volunteers asked to show their solutions
4) Mini-lecture over learning objectives
5) Hands-on problem solving with TA assistance (These will be assigned homework problems.)
6) Mini-lecture over concepts we observe students struggling with
7) Students “report out” – How did you tackle the problem? Demonstrate the solution to the class.
8) Repeat 4-8 as time allows
9) Questions/ Any end of class announcements.
HOMEWORK: See Blackboard “Assignments” for assigned homework problems.

1) Homework problems will be completed by hand in your notebook, except for the one problem that is to be completed in Excel (written in red and italicized font on the syllabus and on Blackboard). TAs will verify completion by signing or initialing notebook.

2) Please print Excel problem and bring to class.

3) I will go over solutions and/or ask for volunteers to present their solutions. (You may present as a small group and you may have a TA check your solution in advance.)

4) You will make corrections on your homework in a different color pen or pencil. DO NOT ERASE ORIGINAL WORK as we often learn best from our mistakes. If your solution is correct, put a check mark next to it.

5) Scan or take a photo of your homework and submit on Blackboard (under Assignments) before 5 pm that day. I am eliminating the “paper chase” by having you submit your homework this way. I am also making sure you always have your homework available to study or review.

Homework grade has two components:
1) Completion (50%).
2) Corrections noted (50%): Homework is gone over in class so that you can learn from your mistakes and note any corrections. The corrections are worth 50% of your homework grade.

Homework solutions will be posted on Blackboard at 5:00 pm after all homework has been submitted. LATE HOMEWORK WILL NOT BE GRADED.

LAB: There will be eight lab days during the semester (see Class Schedule or Blackboard). The TAs and I will provide one-on-one assistance as you complete the TOTES Case Study tasks. Labs are held on Fridays and we do not have a regular class. You can choose what time you want to come.

LAB IS MANDATORY! See lab hours at top of syllabus and/or on Blackboard.

Each lab task for the TOTES Case Study will be posted on Blackboard with the Chapter Assignments. You will need to print and read the lab prior to lab days. I am in the process of finalizing each lab so they will become available as the final proofreading and testing is complete. You need to keep your completed labs in a folder or binder because the tasks build on each other. You will need information from previous tasks to complete subsequent ones. Each task allows you to apply the managerial concepts learned that week.

Attendance is required unless you have had your lab signed off in advance by either the instructor or a TA. Each lab takes approximately one hour to complete if you come prepared. Lab Tasks are worth 20 points each. We will assist you until you have figured out the correct solution.

If you are going to miss a lab day then you must have it completed or signed off in advance to earn the lab points for that lab task. You will need to complete each lab in order to continue with the case study so make sure you earn the points!

Teaching Assistants: We are extremely fortunate to have an amazing crew of teaching assistants (TAs) for this class. I will be assigning groups of students to a team of TAs. The TAs will be responsible for taking attendance and, more importantly, assisting you on the in-class problems, in lab, encouraging you, and helping me help you understand and master managerial accounting concepts. Please treat all of the TAs with the respect they deserve as half of them are volunteers.

Tutoring: Amanda Wybenga, Paul Sheldon and Cassie Runyan will be setting up tutoring hours during the week. We will post the location and times on Blackboard under “Staff Information” shortly. Our other TAs are either graduate assistants or student volunteers. They will be available in class and labs to help you. Amanda, Paul and Cassie are also my graders. Their emails are posted under Staff Information.
Attendance:
Attendance and participation in class are key components of learning and understanding managerial accounting material.

Examinations:
There will be three examinations – two midterms and a final. I DO NOT GIVE MAKE-UP EXAMS. If you are going to be gone, please take the exam in advance. If you have an unavoidable, major extenuating circumstance on an exam day, please email me immediately and I will let you know your options.

BLACKBOARD PORTION OF EXAM: The exam will be taken in the Testing Center (remember to make an appointment). It will be available on blackboard one week prior to the in-class exam and must be taken before the testing center closes the night before the in-class exam. Each section of this portion of the exam will be comprehensive, e.g. over anything we have covered in the class to date. You will be able to take ONE Blue Book of your own notes into the testing center with you. Each Blackboard exam is worth 50 points and will be over formulas, definitions, and broad concepts with minimal problem solving.

IN-CLASS PORTION OF EXAM: Each exam will be over the 3 or 4 chapters we have just completed. They are not comprehensive but some topics do build on knowledge you have learned in previous chapters. You are not allowed notes for the in-class exams. In-class exams are worth 200 points and will consist of problems. ALL work must be shown and I give partial credit.

PLEASE BRING THE FOLLOWING TO CLASS ON EXAM DAYS:
1) One (1) 8-1/2” x 11” LINED Blue Book to record their answers. Do not write on the Blue Book as you will be giving it to another student before taking the actual exam. If you do not bring a Blue Book, 10 points will automatically be deducted from your exam grade plus you will be charged $1 to purchase a Blue Book from the instructor.
2) Student ID
3) Calculator and writing utensil, preferably a pencil. It is a good idea to bring an eraser also. 😊
4) Cell phones/laptops/other mobile devices must face down or closed if on the desk, or left in your backpack. Backpacks will be closed and placed at the front of the room.
5) Prior to the start of the exam, students will pick up their exam based on their last name. You will exchange the Blue Book you brought for another Blue Book and your exam. Be prepared to show your ID card when you make the exchange.

Extra Credit: Minimal extra credit opportunities will be available during the semester.

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. This includes copying the homework assignments of another student. One warning will be given and then the student will be reported to the Dean of Students.

*Make the right choice!* Complete your own work and refrain from cheating!

**Grading:**

<table>
<thead>
<tr>
<th>Examinations – Blackboard portion</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Examinations – In-class portion</td>
<td>150</td>
</tr>
<tr>
<td>Lab Case Study</td>
<td>600</td>
</tr>
<tr>
<td>Before Lecture Assignments</td>
<td>160</td>
</tr>
<tr>
<td>In-class problems/Participation/Attendance</td>
<td>110</td>
</tr>
<tr>
<td>Total</td>
<td>1,100</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. A curve will not be used in grading.

Grades will be assigned as follows:

- 93-100% (1,023–1,100 points) A
- 90-92.9% (990-1,023 points) A-
- 87-89.9% (957-989 points) B+
- 83-86.9% (913-956 points) B
- 80-82.9% (880-950 points) B-
- 77-70.9% (847-879 points) C+
- 73-77.9% (803-846 points) C
- 70-72.9% (770-802 points) C-
- 60-69.9% (660-769 points) D
- Less than 60% (0 – 659 points) F

*Assignments are found on Blackboard under Assignments and in Document “Class Schedule” under Course Documents.*