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Seattle University
Albers School of Business and Economics
ACCT 2310-02 – Managerial Accounting
Principles of Accounting II

Instructor: Dennis B. Applegate, CPA, CMA, CIA, CFE, CFM
Office: Pigott 433
Office Hours: M, W: 3:30 – 4:30pm and by appointment
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Fall Quarter 2018
M-W-F: 10:55am – 12:20pm
Class Room: Pigott 200
Website: <https://seattleu.instructure.com/>

Course Description

The purpose of this course is to explain the fundamental accounting concepts and techniques used to support executive management in planning, organizing, controlling, and directing a business. Special attention will be devoted to the purpose and use of accounting terms necessary to communicate, successfully, in the business environment and to certain analytical and accounting-related skills required to execute basic management functions. The ethical and behavioral implications of selected accounting topics essential to the success of the future business professional also will be addressed as appropriate.

Course Outcomes

To succeed in this course, you must be able to:

1. Distinguish between managerial and financial accounting and define standard accounting terms used by management in planning, organizing, controlling, and directing the activities of the firm (*Ch. 1, 2*);
2. Apply accounting-related analytical tools to basic managerial decisions involving management inventory systems to include an understanding of the flow of costs and the flow of goods in the production process and the cost-benefit tradeoffs of traditional and modern cost systems (*Ch. 4, 5*);
3. Analyze cost behaviors and cost-volume-profit relationships to inform and support short-term operating decisions (*Ch. 3, 7*);
4. Use accounting data to identify and analyze various managerial choices so as to maximize the economic benefits of the firm (*Ch. 8*);
5. Develop a financial plan for the firm, including a master budget and a flexible budget, to analyze variances from material, labor, and overhead standards, and to understand their implications for management control (*Ch. 9-10*); and
6. Organize the firm's operating segments and measure their economic performance (*Ch. 11*).

Required Access Code/Textbook

- Mowen/Hansen/Heitger. *Managerial Accounting, 7th Ed.* Cengage Learning. 2018.
- Every student must purchase a CengageNOW access code bundled with an e-book (ISBN 9781337115926) or a loose-leaf version (ISBN 9781337384285) to complete the course homework.
- Consult last page of this syllabus (Appendix B) for **How to access your CengageNOWv2 course**
- You can pay online or purchase CengageNOW at the University Bookstore.

Exams

Two midterms and a final will be given during the quarter covering the chapters indicated on the Class Schedule, below. The exams will consist of multiple choice, analytical problems, or short-answer

questions. All exams are weighted equally. No notes or books will be allowed for any exam. The exams must be taken when scheduled. No points can be earned for a missed exam. Your midterm exams will be returned for review at the next scheduled class and then collected. You may review your final exam in my office by appointment if you wish. No make-up exams can be granted.

Quizzes

There will be ten quizzes during the quarter. Each quiz will be given, often on a Friday, sometimes at the beginning of class. You will be allowed about 15-20 minutes to complete the quiz assigned. If you are late to class, it may reduce your time available for the quiz. Some of the quizzes may be peer-corrected in class, randomly and anonymously, for immediate feedback. Your lowest two quiz scores will be dropped in calculating your final grade. No make-up quizzes can be granted.

Homework

Homework assignments are intended to reinforce the concepts and techniques of the lecture material and should be done on your own. The assignments are due ten minutes before the start of class pursuant to the dates indicated on the Class Schedule. A 25% penalty will be assessed if assignments are submitted late. Specific homework problems and exercises to be worked are shown beneath the Class Schedule. Cengage contains the exact same due dates and homework assignments and will allow three attempts for each homework assignment. Even though the due dates may have elapsed, the assigned homework will remain available for your review until the final exam.

Participation

Class participation is included in the course grading criteria to encourage your attention in class and your contribution to class discussions and exercises. Research shows that students who are fully engaged in class, contributing to it as the opportunities present themselves, perform better on homework, exams, and quizzes. Please note: I can only assess your participation if you are actually in class and involved in class activities. Class involvement consists of coming to class adequately prepared, paying attention to class lectures and discussions, asking relevant course-related questions, responding appropriately to instructor questions, and not being distracted by electronic devices. It is especially important that students are actively involved in their groups when working class exercises, presenting their analyses to other groups or the class as a whole when called upon, to achieve fully the criteria for class involvement. Although such criteria are subjective, similar to what you will encounter throughout your professional career, you are welcome to seek feedback from me at any time during the course.

The table below correlates class involvement, attendance, and the participation grade.

<i>Instances of Class Involvement</i>	<i>AND</i>	<i>Days of Attendance*</i>	<i>Participation Grade **</i>
≥ 10 classes	"	≥ 25	50 points
≥ 8 "	"	≥ 20	40 points
≥ 5 "	"	≥ 15	30 points
≥ 3 "	"	≥ 10	20 points
≥ 1 "	"	≥ 5	10 points
≥ 0 "	"	< 5	0 points

**** Including three (3) excused absences (in addition to three unexcused absences)***

***** Based on the highest that simultaneously meets the conditions of attendance and class involvement.***

Basis of Grade/Relevant Point Value

Grading Scale

• Midterm Exams (2)	200 points	A \geq 90% (90-91 = A-)
• Final Exam	100 points	B \geq 80% (88-89 = B+; 80-81 = B-)
• Quizzes (10)	100 points	C \geq 70% (78-79 = C+; 70-71 = C-)
• HW Assignments (10)	50 points	D \geq 60%
• Participation	50 points	F < 60%

Expectations

Working and studying together is encouraged, but students are expected to be the sole author of their exams, quizzes, and the main author of their homework.

Technology

To minimize distractions and disruptions in class, please limit use of electronic devices to classroom-related activities, such as taking notes or working with the class lecture notes. Only nonprogrammable calculators will be allowed for quizzes and exams.

Tutors

The Department of Accounting offers a tutoring service for its accounting courses, including ACCT 2310. Tutors are located in PIGT 515D and schedules are posted by the second week of the quarter.

Elements of Success

Commit at least one hour to prepare for each class and two hours after each class to complete the homework and to review the lecture notes and textbook readings:

- Skim or read the assigned chapter before class to get an idea of the material to be covered;
- Work the review problems at the end of each chapter unaided, checking the solutions as needed;
- Stay current with the assigned homework, seeking help from the accounting tutors if needed; and
- Keep up-to-date in all schedule changes, assignments, etc., regardless of whether you were in class.

Above all, pay attention in class, ask relevant questions, and contribute to the discussion of in-class exercises.

Class Sessions

Each class will include a mix of teaching techniques designed to form a workshop environment; specifically, short, relevant lectures on the key topics from the assigned readings, review of assigned homework as appropriate, and in-class exercises and analytical problem-solving sessions performed in teams and intended to prepare students, in part, for the quizzes to follow. Lecture notes will be posted for each chapter covered in the course. Be sure to bring a copy to class. They are intended to focus attention on key concepts and techniques and will form the basis for the weekly quizzes and the midterm and final exams. The first .5 hour of each class will be set aside for class questions, so that all students may benefit from the answers provided. Questions are also expected and encouraged during the class workshops and during office hours.

Readings

Textbook chapters are to be read prior to each class as assigned (see Class Schedule below).

Supplemental Readings

None required. Topical articles on managerial accounting from professional and technical journals will be distributed and discussed as appropriate.

**ACCT 2310
CLASS SCHEDULE**

Date	Tentative Sequence of Topics	Textbook
Week 1 Sept. 26	Course Introduction and Overview HW due: 10-1-2018 (<i>Ch. 1 only</i>) <u>Quiz 1</u>	Ch. 1, 2
Week 2 Oct. 1	Basic Managerial Concepts HW due: 10-5-2018 (<i>Ch. 2 only</i>) <u>Quiz 2</u>	Ch. 2
Week 3 Oct. 8	Job Order Costing HW due: 10-12-2018 (<i>Ch. 4 only</i>) <u>Quiz 3</u>	Ch. 4
Week 4 Oct. 15	Activity Based Costing HW due: 10-19-2018 (<i>Ch. 5 only</i>) <u>Quiz 4</u>	Ch. 5
Week 5 Oct. 22	Cost Behavior; Cost-Volume-Profit Analysis 10-24-2018 Midterm Exam 1 (<i>Ch. 1, 2, 4, 5</i>) HW due: 10-29-2018 (<i>Ch. 3 only</i>) <u>Quiz 5</u>	Ch. 3 (pp. 78-104, Appendix A) Ch. 7
Week 6 Oct. 29	Cost-Volume-Profit Analysis; Short-Term Decision-Making HW due: 11-2-2018 (<i>Ch. 7 only</i>) <u>Quiz 6</u>	Ch. 7, 8
Week 7 Nov. 5	Short-Term Decision-Making; Profit Planning HW due: 11-14-2018 (<i>Ch. 8 only</i>) <u>Quiz 7</u>	Ch. 8, 9
Week 8/9 Nov. 12/19 Veteran's Day Thanksgiving	Profit Planning 11-16-2018 Midterm Exam 2 (<i>Ch. 3, 7, 8</i>) 11-12-2018 11-21-2018 – 11-23-2018 HW due: 11-26-2018 (<i>Ch. 9 only</i>) <u>Quiz 8</u>	Ch. 9
Week 10 Nov. 26	Standard Costing/Variance Analysis HW due: 12-3-2018 (<i>Ch. 10 only</i>) <u>Quiz 9</u>	Ch. 10
Week 11 Dec. 3	Flexible Budgeting/ Performance Evaluation HW due: 12-7-2018 (<i>Ch. 11 only</i>) <u>Quiz 10</u>	Ch. 11 (pp. 590-604)
Finals Week Dec. 10	Final Exam: 12-12-2018 10:00 – 11:50am (<i>Ch. 9, 10, 11</i>)	NA

“Nothing is particularly hard if you divide it into small parts” – Henry Ford

HOMEWORK CH. 1-5

<i>Assign. 1: Ch. 1</i>	<i>Assign. 2: Ch. 2</i>	<i>Assign. 3: Ch. 4</i>	<i>Assign. 4: Ch. 5</i>	<i>Assign. 5: Ch. 3</i>
MC 1-01	BE 2-19A	BE 4-22A	MC 5-01	BE 3-16A
MC 1-03	BE 2-21A	BE 4-23A	MC 5-02	BE 3-17A
MC 1-04	BE 2-22A	BE 4-24A	BE 5-21A	BE 3-18A
MC 1-05	BE 2-23A	BE 4-26A	BE 5-22A	BE 3-20A
MC 1-06	BE 2-24A	EX 4-39	BE 5-23A	EX 3-34
MC 1-09	EX 2-38	EX 4-43	BE 5-24A	EX 3-37
EX 1-12	EX 2-39	EX 4-44	BE 5-25A	EX 3-44
	EX 2-45	PR 4-53	EX 5-39	
	EX 2-46			
	PR 2-53			
	PR 2-58			
DUE: 10-1-2018	DUE: 10-5-2018	DUE: 10-12-2018	DUE: 10-19-2018	DUE: 10-29-2018

HOMEWORK CH. 6-11

<i>Assign. 6: Ch. 7</i>	<i>Assign. 7: Ch. 8</i>	<i>Assign. 8: Ch. 9</i>	<i>Assign. 9: Ch. 10</i>	<i>Assign. 10: Ch. 11</i>
BE 7-13A	BE 8-16A	BE 9-21A	BE 10-21A	MC 11-1
BE 7-14A	BE 8-17A	BE 9-22A	BE 10-23A	MC 11-2
BE 7-15A	BE 8-19A	BE 9-23A	BE 10-24A	BE 11-13A
BE 7-16A	BE 8-20A	BE 9-24A	BE 10-25A	BE 11-14A
BE 7-17A	BE 8-21A	BE 9-25A	BE 10-26A	EX 11-25
BE 7-18A	BE 8-22A	BE 9-28A	BE 10-27A	EX 11-27
BE 7-20A	BE 8-24A	BE 9-30A	BE 10-28A	EX 11-29
EX 7-36	EX 8-38	BE 9-31A	BE 10-30A	
EX 7-37	EX 8-39	BE 9-32A	BE 10-31A	
EX 7-38	EX 8-40	BE 9-33A	EX 10-43	
EX 7-47	EX 8-41	BE 9-34A	EX 10-44	
	EX 8-43	EX 9-50	EX 10-45	
	EX 8-44	EX 9-51	EX 10-46	
	EX 8-45	EX 9-52	EX 10-47	
	EX 8-46		EX 10-56	
	EX 8-47		EX 10-57	
	EX 8-48			
	EX 8-49			
DUE: 11-2-2018	DUE: 11-14-2018	DUE: 11-26-2018	DUE: 12-3-2018	DUE: 12-7-2018

Appendix A University Resources and Policies

Academic Resources:

- Library and Learning Commons (<http://www.seattleu.edu/learningcommons/>)
(This includes: Learning Assistance Programs, Research [Library] Services, Writing Center, Math Lab)
- Academic Integrity Tutorial (found on Canvas and SU Online)

Academic Policies on Registrar website (<https://www.seattleu.edu/redhawk-axis/academic-policies/>)

- Academic Integrity Policy
- Academic Grading Grievance Policy
- Professional Conduct Policy (only for those professional programs to which it applies)

Notice for students concerning Disabilities

If you have, or think you may have, a disability (including an 'invisible disability' such as a learning disability, a chronic health problem, or a mental health condition) that interferes with your performance as a student in this class, you are encouraged to arrange support services and/or accommodations through Disabilities Services staff located in **Loyola 100, (206) 296-5740**. Disability-based adjustments to course expectations can be arranged only through this process.

Office of Institutional Equity

Title IX of the Education Amendments of 1972 (Title IX) prohibits discrimination based on sex in educational programs or activities that receive Federal financial assistance. This prohibition includes sexual misconduct, which encompasses sexual harassment and sexual violence. Seattle U remains committed to providing a safe and equitable learning, living, and working environment. Seattle U offers emergency, medical, and other support resources, as well as assistance with safety and support measures, to community members who have experienced or been impacted by sexual misconduct.

Seattle U requires all faculty and staff to notify the University's Title IX Coordinator if they become aware of any incident of sexual misconduct experienced by a student.

For more information, please visit <https://www.seattleu.edu/equity/>. If you have any questions or concerns, you may also directly contact the Title IX Coordinator in the Office of Institutional Equity (email: ois@seattleu.edu; phone: 206.296.2824) University Resources and Policies

APPENDIX B

How to access your CengageNOWv2 course

Registration

1. Connect to <https://www.cengage.com/dashboard/#/course-confirmation/E-Y84E6Y628RLK2/initial-course-confirmation>
2. Follow the prompts to register your CengageNOWv2 course.

Payment

After registering for your course, you will need to pay for access using one of the options below:

- **Online:** You can pay online using a credit or debit card, or PayPal.
- **Bookstore:** You may purchase access to CengageNOWv2 at the bookstore.
- **Free Trial:** If you are unable to pay at the start of the semester you may choose to access CengageNOWv2 during your free trial.
- **Please note:** After the free trial ends you will be required to pay for access. Your course access will be suspended until your payment has been made. All your scores and course activity will be saved and will be available to you after you pay for access.
- If you already registered an access code or bought CengageNOWv2 online, the course key to register for this course is E-Y84E6Y628RLK2
- If you have any difficulties, please contact Customer Support at www.cengage.com/support.