

Fall 2015

## ACCT 2130

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**Accounting 2130, Section 001  
Management Accounting  
Semester - Fall 2015  
MWF 10-10:50am – KH Rm 210**

Instructor: Christy Lynch Chauvin, CPA, CFE, MSA, CIA-Inactive  
My undergraduate and graduate degree are from UNO  
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Office Phone: N/A  
E-mail: [clchauv1@uno.edu](mailto:clchauv1@uno.edu) – Please contact me via email  
Twitter: @AccountingFun – Use hashtag #UNO2130  
Office hrs: Available upon request.

**Course Pre-requisite**

Acct 2100 (Introductory Financial Accounting) or its equivalent.

**Learning Objectives**

To increase student understanding of how accounting information:

- (1) provides relevant and timely information for decision-making
- (2) aids in control by managers within the organization.
- (3) Students also will learn the fundamentals of costing systems and financial reporting for manufacturing firms.

**Required Course Materials – Ebook or Hard Copy**

*Introduction to Managerial Accounting 6<sup>th</sup> Ed*  
*With Connect Code for Homework Assignments*  
By Brewer, Garrison and Noreen

**Class Attendance**

Attendance is expected. Attendance will be taken for administrative purposes. If you do miss a class, you are expected to obtain the lecture materials from Moodle and videos from Connect—the homework management system.

## Calculation of Grade

Connect PreLec, Hwk and Proj	395	40%
Class Participation	60	6%
Tests	405	41%
Final	140	14%
<b>Total</b>	<b>1,000</b>	<b>100%</b>

Course grades will be assigned using a ten-point scale of points earned in relation to total points:

A	90-100 – example 900 points to 1,000 points
B	80-89
C	70-79
D	60-69
F	59-0

**There is no extra credit available for this course. If you have a grade dispute, it must be brought to my attention within three business days after the grade is posted. If not disputed in this time frame, it will not be changed.**

## Homework

This course uses McGraw Hill's (your book publisher) homework management system--Connect. The links to the homework site and any assistance you need are in Moodle. Homework must be submitted on the date assigned. **No credit is given for late homework unless there is a documented, internet problem.** Don't wait until the last minute to do homework. We will work some of homework assignments in class. These in-class assignments will be taken from the lecture notes in Moodle so the entire class will have the same numbers. (The attached course schedule will lay out what assignments are due when). The same problems are assigned for homework but the numbers will be different. You will have unlimited attempts for homework, and there are hints and problem demonstration links as well. The help number for Connect is 1-800-331-5094.

There is a 14-day free trial for the Connect and the ebook. Use this to your advantage if waiting on financial aid.

If you have a homework question, send me a screenshot so I can answer you.

## PreLecture Assignments

There are a series of prelecture assignments designed to give you a framework for class lectures. Each topic outline in Moodle will give you the lecture format, whether notes, videos or a combination of both.

## Projects

There are two projects to be completed in Connect (the Homework Management System). One is a budgeting project with three attempts allowed, and the other is a series of quizzes based upon chapter videos with three attempts allowed.

In case there is a difference between the points for an assignment and the points in your class schedule, your class schedule supersedes Connect. If Connect has 20 points for an assignment and your class schedule has 25 and you earn 18, then your grade will be  $18/20 \times 25$ .

## Exams

Exams will consist of multiple choice questions with 4 answers or true/false questions. Please bring a scantron and **basic** calculator to each test as well as the final. This is a UNO requirement. Basic calculators cannot store memory. **If you do not have a basic calculator, you cannot take a test.** Please see me if you have a question whether your calculator qualifies. **Phones cannot be used as calculators and must be turned off and stowed during an exam.** Blank paper will be provided during tests.

You will need your calculator each day in class and I suggest you use the same one for your test so you will not have a calculation problem during an exam.

The instructor will discuss some topics in greater depth than the text. All materials discussed in class, whether in the text or not, will appear in examinations.

There are no make up exams. If a student misses a test, the grade on the comprehensive final will substitute for this grade. **If a second test is missed, the grade for the second test will be a zero.** The instructor reserves the right to give extra weight to chapter materials for a missed test on an individual student's final exam.

Each test will be a different version and color coded. Write the version number and color on the top of your scantron. Put your last name first when bubbling in your name. A=True and B=False.

## Final

The comprehensive final will include all chapters except the chapters covered by the projects (Budgeting and Performance Measurement). It will also be multiple choice and true/false. All parameters for tests apply to the final.

## Participation

Your participation grade is based on several factors.

1. Prompt attendance. Attendance will be taken each class. Frequent late arrivals affect your participation grade as they are distracting to other students and me.
2. Participation in class
3. Handing in In-class assignments when due

**Not only will you earn points but also your test curves.** The portion of the test curve available to you will be based upon your portion of the available participation grade.

The class is run as a business meeting where you are expected to arrive on time, be prepared and ready to contribute.

## What to expect in class:

This is an interactive class. There will be lecture and demonstration of problem solving which you are expected to participate with—I will call on you randomly. So stay on your toes by reading the material and looking the example we will be going over in class. After the lecture sessions are complete, it will be your turn to show what you have learned by handing in in-class assignments. You will be given a listing of in-class assignments and due dates. You will be required to hand in your work at the beginning of class. I will log them in and return them to you. You will be called upon randomly to work in-class assignments. **These assignments are not graded but individually you will earn your curves on tests and your**

**participation grade by handing in this work when due.** The purpose of this learning environment is to learn the material by working through the assignments so mistakes are made in class and not on homework or on tests when the work is graded. Conceptual misunderstandings, which are inevitable with new material, can be corrected before the exam. Accounting is learned more by doing than by listening. This method has been very successful in helping you learn the material.

Each chapter's lecture notes are posted in Moodle. Print these out and bring them to class. If you do not print them out, **be sure to print out the lecture examples and/or necessary forms.** You may register a tablet or laptop with me to review notes in class but I do not allow a phone for this purpose. Email me to register your device. I will color code the roll to indicate who has a registered device. Be color coded!

In addition to the homework assignments, there are other resources in Connect for your use. Homework can be used to practice for tests after the due date. And there are practice tests by chapter prepared by the publisher. These tests may not coincide with the lecture material so pass up the question if it is not in your notes. These will not close until the semester ends and can be used to study for tests/final.

### **YouTube Tutoring**

There is a YouTube channel dedicated to you which covers the more difficult aspects of each chapter. These have been uploaded to Connect. These are videos made by me that mirror my teaching methods for each chapter. Please make use of all of these materials especially if you miss class. Some of your prelecture material will come from watching the videos.

### **HOW TO BE SUCCESSFUL IN THIS CLASS:**

1. Look at the chapter homework in Connect before the lecture on this topic. This will help you focus on the important concepts in the chapter as you read the chapter notes.
2. **It is expected you will have read the notes and/or videos before the lecture.** This will greatly enhance your understanding of the lecture as the lectures are built on the assumption you have read the chapter. If you are hearing the concepts for the first time in class, you will likely be confused. Don't be confused.
3. Next, I advocate you attempt the homework on your own before class if you are struggling. I have never known a student who read the chapter and attempted the homework before the lecture to do poorly in the class.

### **Class Communication**

I will use Moodle and email to communicate outside of class. Please check these often to remain abreast of changes. Please follow up any verbal communication with an email. I teach at other universities and will be better able to track our conversation if you send me an email. For last minute information from me such as car trouble, etc., follow me on twitter @AccountingFun. I will tweet out if something happens. I will use the hashtag #UNO2130 and so should you so I can identify you.

Every student is expected to sign up for Twitter.

### **Academic Integrity**

Students are expected to conduct themselves according to the principles of academic integrity as defined in the Statement of Academic Dishonesty in the UNO Judicial Code. Any student or group found to have committed an act of academic dishonesty shall have their case turned over to Judicial Affairs for disciplinary action which may result in penalties as severe as indefinite suspension from the University.

Academic dishonesty includes, but is not limited to: cheating, plagiarism, fabrication, or misrepresentation, and being an accessory to an act of academic dishonesty.

**Disability Accommodation**

It is University policy to provide, on a flexible and individualized basis, reasonable accommodation to students who have disabilities that may affect their ability to participate in course activities or to meet course requirements. Students with disabilities are encouraged to contact their instructors and/or the Office of Disability Services to discuss their individual needs for accommodations.

**Drop date**

All students enrolled after the drop date will receive a letter grade of A, B, C, D, or F. You are expected to be aware of all important academic calendar dates. See Moodle for university date.

**Classroom Conduct**

If you must leave class early, inform me beforehand by email. Interruptions from leaving early are distracting to the instructor and your classmates and therefore should be kept to a minimum.

**Turn cell phones off before class. Cell phones are not allowed to be used during class. Please be aware I have very little patience with students on their phones during class.**

Treat faculty and fellow students with respect. The classroom is an academic environment, and there is no room for sarcasm or disrespectful behavior. I define what is disrespectful behavior.

Students who do not follow this code of conduct will be given a warning via email and will be asked to meet with me privately before they can return to class. Any student with a second incident will be asked to leave the classroom. If you do return to class without meeting with me, I will ask you to leave. Any breach of the code occurring thereafter will result in a 5% penalty for each infraction on your overall score.

**Class supplies**

**You will need a mechanical pencil and a polymer eraser as well as a four function calculator.**

**Class schedule**

A class schedule appears on the next page. The schedule is tentative. Changes may be made at my discretion and will be announced in class, by email or on twitter.

## Chapter Descriptions

Some chapters I will use in the book and for some I will rely more heavily upon my method of teaching the concepts. My notes will read like a lecture more than a bullet points to ensure I do not miss any concept I consider to be important.

Ch 1 – Accounting Review – A lecture on the basics of debit and credits and accounting structure.

Ch 2 – Cost Concepts – A variety of topics and definitions will be introduced to assist you in understanding the concepts we will using throughout the class. The foundational material may appear to be easy; however, mastery of these concepts will continue to aid you as we progress to more difficult material. When in doubt, go back to the basics especially with regard to cost behavior.

Ch 3 – Cost Volume Profit (CVP) – This chapter is heavily formula intensive. We will start with a contribution format income statement to highlight what CVP analysis can provide. We will use the formula method and ignore the equation method. At the end, a condensed list the formulas will be provided. I will teach the concepts through demonstrating the formulas.

Ch 4 – Segment Analysis – We will only look at the portion of the chapter related to Segment Analysis as well as allocation of common costs and decisions related to segments.

Ch 5 – Differential Analysis – We will look at basic problem solving for business decisions. First we will analyze what is important to the decision making process and then how to solve the problems.

Ch 6 – Profit Planning/Budgeting – I have prepared some lecture notes you will use to prepare a series of budgets in Connect. One of these is a Master Budget Project for a merchandising company. You will only have 3 attempts at preparing these in Connect. This process is sufficient for understanding and preparing budgets. There will be no test or final questions on budgeting.

Ch 7 – Flexible Budgets – We will use a matrix to explain the concepts and look at budget comparisons and variance analysis.

Ch 8 – Standard Costs – We will use a matrix to explain the concepts and to perform variance analysis.

Ch 9 – Performance Measurement – There is no lecture for this chapter. You will, however, watch videos/answer questions in Connect with only three attempts. You can use the “Show Transcript” feature on the top right-hand side of the videos to assist you in answering the questions.

Ch 10 – Job Order Costing – This is the most intense chapter in the book. We will walk through the concepts by paralleling the difference between general ledger accounting and managerial accounting concepts in the lecture notes.

Ch 11 – Process Costing – This is the second most difficult chapter in the book. We will use a form to apply and understand the concepts.

Ch 12 –Statement of Cash Flows – We will walk through the basics of how to prepare a statement of cash flows.



### **Test Copies**

Test copies will be maintained by me. During the class following a test, we will proceed with the lecture. After the lecture, copies of your tests will be given to you along with the answer key. You will be given time to review both but **both the test and answer key must be returned to me before you leave class**. If you need additional time to review your test and the key, please come see me during office hours.

This class is designed to be fun, interactive, and a good learning experience. If you will take my advice and expend the necessary effort, there is no reason why you should not have a good class experience and a decent grade. The class is built with you in mind and to help you succeed.