

Fall 2015

## **ACCT 6130**

John C. Gardner  
*University of New Orleans*

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### **Recommended Citation**

Gardner, John C., "ACCT 6130" (2015). *University of New Orleans Syllabi*. Paper 43.  
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# ACCT 6130, SECTION 601 FALL 2015

## **Instructor Information**

Name: John C. Gardner, Ph.D.  
KPMG Professor of Accounting  
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Office: 456 Kirschman Hall  
Office Hours: Tuesday, Wednesday and Thursday 4–6 pm

## **Course Meetings**

Thursday, 6-8:45 pm, 137 Kirschman Hall

## **Course Objectives**

A study of the analysis of accounting and other data relating to alternative business possibilities as an aid to management decision making. Not open to students in the M.S. in Accounting program or students who have an undergraduate degree in accounting. Prerequisite: ACCT 4400 or ACCT 2100 and 2130

## **Student Learning Objectives**

Upon successful completion of this course students should have a broad understanding of the objectives, development and application of managerial accounting information.

## **Textbook**

Managerial Accounting, Fifteenth Edition, by Garrison, Noreen and Brewer, 2015, McGraw-Hill, Inc.

Students have access to supplemental course materials including a workbook/study guide through the web site – <http://www.mhhe.com/garrison15e>.

## **Grading**

Midterm Examination.....35%  
Final Examination.....40%  
Quizzes.....15%  
In-Class cases/participation.....10%

## **Grading Policies**

Make-up exams and quizzes may be provided only with prior, written notification by the student to me, or by providing documentation of a verifiable health reason or emergency. In order to be fair to those students who submit their exams and quizzes on time, the level of difficulty of any make-up exams and quizzes will be adjusted accordingly. Make-up exams and quizzes should be completed within one week of the scheduled exam date, unless prior arrangements have been made with me. Make-up exams and quizzes should be scheduled in advance. All others that do not sit for the exam or quiz will receive a zero.

## **Attendance**

Attendance and participation in classroom discussion is an important aspect of this course. Students who are late, absent, or leave early will be penalized through their participation grade. Participation will be graded based on students' attendance and positive participation/contribution in the classroom. As a courtesy to your instructor and classmates, please notify me and your team in advance if you must miss a class.

## **Academic Integrity**

Students are expected to conduct themselves according to the principles of academic integrity as defined in the statement on 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.

Details regarding the University's policy regarding academic dishonesty are available on the Web at the following address: [http://www.studentaffairs.uno.edu/studentpolicies/policymanual/academic\\_dishonesty.cfm](http://www.studentaffairs.uno.edu/studentpolicies/policymanual/academic_dishonesty.cfm)

## **Students with Disabilities**

It is university policy to provide, on a flexible and individualized basis, reasonable accommodations 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 university's Office of Disability Services to discuss their individual needs for accommodations.

## **In-Class Exercises**

In-class exercises will consist of analyzing and reporting on the status of selected companies in the context of the cumulative topics covered in class. Select end of chapter problems and exercises will be covered in class to reinforce major points covered. Cases will be assigned periodically during the semester and discussed in class.

## **Course Outline**

The following is an outline for the course. (Ex = exercises, P = problems, C = cases)

<u>Date</u>	<u>Topic</u>	<u>Chapters</u>	<u>Assignment</u>
Aug 20	Introduction		
Aug. 27	Managerial Accounting: An Overview	Chapter 1	Q1-1, Q1-3, Q1-4, Q1-11
	Managerial Accounting and Cost Concepts	Chapter 2	Ex2-1, Ex2-2, Ex2-4, Ex2-5, Ex 2-6, P2-22, P2-23
Sep. 3	Job Order Costing	Chapter 3	Ex3-4, Ex3-5, Ex3-6, Ex3-7, P3-22, P3-25,
Sept. 10	Process Costing Quiz 1 – Chapters 1-3	Chapter 4	Ex4-1, Ex 4-5, Ex4-6, Ex4-7, Ex 4-11, P4-16
Sept. 17	CVP Relationships	Chapter 5	Ex5-4 through Ex5-10, Ex5-13, P5-23, P5-24, P5-27

Sept. 24	Variable Costing & Segment Reporting	Chapter 6	Ex6-1, Ex.6-7, Ex6-9, Ex6-10,Ex6-16,P6-18
Oct. 1	Activity Based Costing Quiz 2 – Chapters 4-6	Chapter 7	Ex7-2 through Ex7-5, Ex7-14, P7-16, P7-20
Oct. 8	MID-TERM EXAM	Chapters 1-6	
Oct. 15	Semester Break		
Oct. 22	Profit Planning	Chapter 8	Ex8-1 through Ex8-9, P8-27
Oct. 29	Flexible Budgets	Chapter 9	Ex9-1, Ex9-4, Ex9-5, Ex9-19, P9-21, P9-22
Nov. 5	Standard Costs Quiz 3 Chapters 7-9	Chapter 10	Ex10-1 through Ex10-3, P10-12, P10-15
Nov. 12	Performance Measurement	Chapter 11	Ex11-1 through Ex11-3, Ex11-6,Ex11-8,Ex11-11, P11-18, P11A-1, P11A-3, P11A-7
Nov. 19	Differential Analysis	Chapter 12	Ex12-1 through Ex12-7, Ex12-12, P12-15, P12-24
Nov. 26	Thanksgiving Break		
Dec. 3	Capital Budgeting Quiz 4 Chapters 10-12	Chapter 13	Ex13-1 through Ex13-7, Ex13-9
Dec. 10	FINAL EXAM		

