



SAINT LOUIS UNIVERSITY, MADRID CAMPUS
Managerial Accounting ACCT2220
Spring, 2018

Course Information

Course Title **Managerial Accounting**
Course Number **ACCT2220**
Course Discipline **Business and Economics**

Course Description An introduction to the design and use of accounting information within an organization. Emphasis is placed on cost and revenue analysis for planning and control of organizational units and activities.

Location **PAH 25 (Tuesday)/(Thursday)**
Meeting Day(s) **TR**
Meeting Time(s) **9:30 – 10:45am**
Prerequisites **ACCT2200 or equivalent**

Instructor Information

Name **Kirk Tennant**
Web site **<http://bob-europe.com/moodle/>**
E-mail **kirk.tennant@slu.edu**
Office Location **Business Faculty Salon (2nd Floor, Building #34)**
Office Hours **MW 10:00-12:00**
Phone **(011) 34-91-554-58-58 ext. 254**
Biography **Degrees: MS (Management)
MA Theological Studies
MS Engineering Management
MA English Arts**

Assessable Learning Objectives After completing ACCT 2220, students should be able to:

- Understand and utilize the vocabulary of Management Accounting focusing on planning, control, and decision-making concepts.
- Apply various methods of product costing including the preparation and interpretation of related.

- Recognize the impact a company's cost structure has on management decision making and be able to analyze that impact with the proper use of contribution margin and cost-volume-profit relationships.
- Be familiar with the concepts of budgetary planning, control, and responsibility accounting and be able to prepare and interpret budgets and variances from budget.
- Understand and employ other areas of decision-making based on proper application of incremental analysis and net present value concepts.

Course Goals

This course integrates with the liberal arts education mission of Saint Louis University, Madrid Campus by:

- Emphasizing effective communication skills
- Requiring critical and creative thinking
- Helping students improve their problem-solving skills
- Helping the student construct, understand, and interpret quantitative data
- Helping the student to develop the ability to assess information regarding relevancy and value

Important Dates

Administrative:

- Jan. 21:** Last day to drop a class without a grade of W or to add a class.
Last day to choose audit (AU) or pass/no pass (P/NP) options.
- Mar. 9:** Last day to drop a class and receive a grade of W.
- April. 4:** Registration for spring 2018 semester opens.

Midterms and Final Examination:

- Feb. 20:** Midterm #1 (9:00am)
- Mar. 22:** Midterm #2 (9:00am)
- May 9:** Comprehensive Final Exam, Wednesday 9th, 8:30-11:30am

Textbook, Other Instructional Material and Policies

Required Reading

Selected chapters from free online book:
www.principlesofaccounting.com/ (PA)

Highly Recommended (on reserve in Library)

Weygandt, Kimmel, and Kieso Managerial Accounting: Tools for Business Decision Making, 7th edition (Wiley)
Also available for rent online.

Grading

Your course grade will be determined using the following percentage scale:

Midterm Exam I	15%
Midterm Exam II	15%
Final Exam	30%
Quizzes Online (5)	10%
Homework (5)/Excel Test	<u>30%</u>
Total	<u>100%</u>

The final course grade is based on the percentage of the total number of points, not an average of letter grades for individual exams and assignments. Only numeric grades will be assigned to each of the items listed above in determining the final grade. A strict adherence to the following scale will be maintained (% grade will not be rounded up):

Percentage	Grade
93 – 100	A
90 – 92	A-
87 - 89	B+
84 - 86	B
80 – 83	B-
77 - 79	C+
74 - 76	C
70 - 73	C-
60 - 69	D
59 or less	F

Examinations

Midterm exams will be given throughout the semester to determine your comprehension of course materials. **The exams will take up the entire class period plus an extra half hour (9:00-11:00am) on the day they are scheduled and will consist of multiple choice questions, problems and short answer questions.** Each exam will cover only that material preceding the exam from the last exam. (NB: Additional time is allowed on the midterms by scheduling the start time for 9:00.)

A final comprehensive examination will be given on May 9th from 8:30 to 11:30am. Note that the final examination constitutes 30% of the grade for this class. There will be no make-up exams in this course. In the unique case where it you miss an exam, a special process must be followed.

Late/Missed Examination Policy: Midterm and final examinations must be written on their respective dates. No alternative examinations will be scheduled except in the case of excused medical absences. Cases of excused medical absences must be petitioned

for through the Chair of the department. Make-up midterms are subject to approval by the professor, the Chair and the Department of Business and Economics. All changes to the final examination must be approved by the Academic Dean.

Quizzes

During the semester, the student will complete a series of online quizzes. When the quizzes are assigned you will have two days to complete the quizzes. You will have two attempts at the quizzes and the best grade of your two scores will be automatically recorded.

Homework/Class Attendance

Class attendance and completion of homework are keys to success in this course. The readings, exercises and problems for each class are to be completed by the student BEFORE coming to class. Course lectures will focus on assigned materials and problems. Your questions will best be addressed if you have attempted your assignments prior to coming to class. Homework sets will be available on the Moodle website. You are required to do the problems in Excel and submit the Excel workbook to Moodle.

Attendance Policy

Because of the class size and the need to start class on time, students who miss more than three classes after the first week of class will be administratively dropped from the class if before March 9, 2018, or automatically given an "F" for the course. In addition, students who are late for class will be assigned a ½ absence, therefore two times late for class will count as 1 absence.

Most of the problems assigned will be done in the class, but students may see the solutions manual through the Moodle Web site as the examinations approach.

Accommodation Statement

In recognition that people learn in a variety of ways and that learning is influenced by multiple factors (e.g., prior experience, study skills, learning disability), resources to support student success are available on campus. Students who think they might benefit from these resources can find out more about:

1. Course-level support (e.g., faculty member, departmental resources, etc.) by asking your course instructor.
2. University-level support (e.g., tutoring/writing services, Disability Services) by visiting the Academic Dean's Office (San Ignacio Hall) or by going to http://spain.slu.edu/academics/learning_resources.html.
3. Students who believe that, due to a disability, they could benefit from academic accommodations are encouraged to contact Disability Services at +34 915 54 58 58, ext. 204, send an e-mail to counselingcenter-madrid@slu.edu, or to visit the Counseling Office (San Ignacio Hall). Confidentiality will be observed in all inquiries. Course instructors support student accommodation requests only when an approved letter from Disability Services has been received and when students discuss these accommodations with the instructor after receipt of the approved letter (before any examination period extensions will be accommodated).

The University's Academic Integrity Statement:

Academic integrity is honest, truthful and responsible conduct in all academic endeavors.

The mission of Saint Louis University is "the pursuit of truth for the greater glory of God and for the service of humanity." Accordingly, all acts of falsehood demean and compromise the corporate endeavors of teaching, research, health care and community service via which SLU embodies its mission. The University strives to prepare students for lives of personal and professional integrity, and therefore regards all breaches of academic integrity as matters of serious concern.

The governing University-level Academic Integrity Policy can be accessed on the Provost's Office website at:

http://www.slu.edu/Documents/provost/academic_affairs/University-wide%20Academic%20Integrity%20Policy%20FINAL%20%206-26-15.pdf.

As a member of the University community, you are expected to know and abide by these policies, which detail definitions of violations, processes for reporting violations, sanctions and appeals.

Student Outcome Assessment

Saint Louis University-Madrid Campus is committed to excellent and innovative educational practices. In order to maintain quality academic offerings and to conform to relevant accreditation requirements, we regularly assess our teaching, services, and programs for evidence of student learning outcomes achievement. For this purpose we keep on file anonymized representative examples of student work from all courses and programs such as:

assignments, papers, exams, portfolios, and results from student surveys, focus groups, and reflective exercises. *Thus, copies of your work for this course, including any exams, assignments and/or submitted papers may be kept on file for institutional research, assessment and accreditation purposes.* If you prefer that Saint Louis University-Madrid Campus does not keep your work on file, you will need to communicate your decision in writing to your professor.

Title IX

Saint Louis University and its faculty are committed to supporting our students and seeking an environment that is free of bias, discrimination, and harassment. If you have encountered any form of sexual misconduct (e.g. sexual assault, sexual harassment, stalking, domestic or dating violence), we encourage you to report this to the University. If you speak with a faculty member about an incident of misconduct, that faculty member must notify SLU's Title IX deputy coordinator, Marta Maruri, whose office is located on the ground floor of Padre Rubio Hall, Avenida del Valle, 28 (mmaruri@slu.edu; 915-54-5858 ext. 213) and share the basic fact of your experience with her. The Title IX deputy coordinator will then be available to assist you in understanding all of your options and in connecting you with all possible resources on and off campus.

If you wish to speak with a confidential source, you may contact the counselors at the SLU-Madrid's Counseling Services on the third floor of San Ignacio Hall (counselingcenter-madrid@slu.edu; 915-54-5858 ext. 230) or Sinews Multipletherapy Institute, the off-campus provider of counseling services for SLU-Madrid (www.sinews.es; 91-700-1979) To view SLU-Madrid's sexual misconduct policy and for resources, please visit the following web address: http://spain.slu.edu/student_life/docs/SLUMadridSexualMisconductPolicy.pdf

Course Outline
ACC2220 – Managerial Accounting Assignments-Spring Semester, 2018

Day	Date	Chapter	Topic	Questions, Exercises, and Problems
1	11/1		Review Financial Accounting/Syllabus/Pretest	
2	16/1	Ch. 1 (WKK) Ch. 17 (PA)	Introduction Management Basic Costs Concepts Introduction to Manufacturing – COGM and COGS	E1-2; P1-5A (WKK) B-17.03; B-17.06; I-17.03; I-17.04(PA)
3	18/1	Ch. 1 (WKK) Ch. 17 (PA)	Basic Costs Concepts Introduction to Manufacturing – COGM and COGS Cost/Unit Calculations	TBD - #0 E1-2; P1-5A (WKK) B-17.03; B-17.06; I-17.03; I-17.04(PA)
4	23/1	Ch. 2/5 (WKK) Ch. 17 (PA)	Comparative Income Statements	TBD-#1 E1-2; P1-5A (WKK) B-17.03; B-17.06; I-17.03; I-17.04(PA)
5	25/1	Ch. 5 (WKK) Ch. 18 (PA)	Understanding Cost Behaviors	TBD-#2 B-18.02; B-18.03; B-18.04; I-18.01(PA)
6	30/1	Ch. 5 (WKK) Ch. 18 (PA)	Understanding Cost Behaviors	TBD - #2 Homework #1 Due B-18.02; B-18.03; B-18.04; I-18.01(PA)
7	1/2	Ch. 5/6 (WKK) Ch. 18 (PA)	Cost-Volume-Profit Analysis	TBD-#3 B-18.02; B-18.03; B-18.04; I-18.01(PA)
8	6/2	Ch. 6 (WKK) Ch. 18 (PA)	Cost-Volume-Profit Analysis	TBD-#3 Quiz #1 Online B-18.06; B-18.07; B-18.09; I-18.03; I-18.04
9	8/2	Ch. 6(WKK) Ch. 18 (PA)	Cost-Volume-Profit Analysis	TBD-#4 B-18.06; B-18.07; B-18.09; I-18.03; I-18.04

Day	Date	Chapter	Topic	Questions, Exercises, and Problems
10	13/2	Ch. 6 (WKK) Ch. 18 (PA)	Cost-Volume-Profit Analysis Multiple Products	TBD-#4 Homework #2 Due B-18.06; B-18.07; B-18.09; I-18.03; I-18.04
11	15/2	Ch. 6 (WKK) Ch. 18 (PA)	Cost-Volume-Profit Analysis Multiple Products	TBD-#4 B-18.06; B-18.07; B-18.09; I-18.03; I-18.04
12	20/2		Midterm Examination #1	Chapters 1, 5 and 6 (WKK) Chapters 17 and 18 (PA)
13	22/2		Spring Break – No Class	
14	27/2	Ch. 2 (WKK) Ch. 19 (PA)	Job Order Costing and Allocation Theory	2-4 (WKK) TBD-#5 B-19.01; B-19.02; B-19.04; B-19.05; I-19.03; I-19.05
15	1/3	Ch. 2 (WKK) Ch. 19 (PA)	Job Order Costing and Allocation Theory	TBD-#5 B-19.01; B-19.02; B-19.04; B-19.05; I-19.03; I-19.05
16	6/3	Ch. 3 (WKK) Ch. 19 (PA)	Process Costing and Allocation Theory	Homework #3 Due TBD-#6 P3-5A(WKK) B-20.01; B-20.03; B-20.04; B-20.05; I -20.01
17	8/3	Ch. 3 (WKK) Ch. 20 (PA)	Process Costing and Allocation Theory	Quiz #2 Online TBD-#6 B-20.01; B-20.03; B-20.04; B-20.05; I -20.01
18	13/3	Ch. 4 (WKK) Ch. 20 (PA)	ABC Costing and Allocation Theory	TBD-#7 P4-4 B-20.08; B-20.09; I-20.04; B-23.08
19	15/3	Ch. 4 (WKK) Ch. 20 (PA)	ABC Costing and Allocation Theory	TBD-#7 B-20.08; B-20.09; I-20.04; B-23.08
20	20/3	Ch. 4 (WKK) Ch. 20 (PA)	ABC Costing w/ Exam Review	TBD-#7 B-20.08; B-20.09; I-20.04; B-23.08 Quiz #3 Online
21	22/3		Midterm #2	Chapters 2, 3, and 4(WKK) Chapters 19 and 20 (PA)

Day	Date	Chapter	Topic	Questions, Exercises, and Problems
22	27/3		Semana Santa – No Class	
23	29/3		Semana Santa – No Class	
24	3/4	Ch. 9(M) Ch. 21 (PA)	Budgeting	TBD-#8 B-21.01; B-21.02; B-21.05; B21-09; I-21.01; I-21.02; I-21.04
25	5/4	Ch. 9(M) Ch. 21 (PA)	Budgeting	TBD-#8 B-21.01; B-21.02; B-21.05; B21-09; I-21.01; I-21.02; I-21.04
26	10/4	Ch. 10/11(M) Ch. 22/23 (PA)	Standard Costing, Flexible Budgeting and Variances	TBD-#9 I-22.02
27	12/4	Ch. 12(M) Ch. 23(PA)	Performance Evaluation/Transfer Pricing	TBD-#10 Homework #4 Due B-22.01; B-22.02; B-22.03; B-23.02
28	17/4	Ch.13(M) Ch. 24 (PA)	Introduction to Relevant Costing and Decision Making	TBD #11 B-24.02; B-24.03; B-24.04; I24.01
29	19/4	Ch.13(M) Ch. 24 (PA)	Introduction to Relevant Costing and Decision Making	TBD #11 Quiz #4 Online P13-40; P13-42(M) B-24.02; B-24.03; B-24.04; I24.01
30	24/4	Ch. 13/14(M) Ch. 24(PA)	Introduction to Relevant Costing and Decision Making	TBD #11 B-24.02; B-24.03; B-24.04; I24.01
31	26/4	Ch. 13/14(M) Ch. 24 (PA)	Introduction to Relevant Costing and Decision Making	TBD-#11 Quiz #5 Online B-24.07; B-24.08; B-24.09; I-24.03; I-24.05
Day	Date	Chapter	Topic	Questions, Exercises, and Problems
32	1/5		Spanish Holiday – No Class	
33	3/5		Excel Test	Homework #5 Due
			Comprehensive Final Exam	Wednesday, May 9th 8:30 – 11:30am