

**ACC 202 – Managerial Accounting – Fall 2016**  
**Section 1 – MW 11:30 am – 12:45 pm**  
**Section 2 – TTh 1:00 pm – 2:15 pm**

**GENERAL INFORMATION:**

**PREREQUISITES:**

Students must have completed ACC 201 with a grade of C or higher.

**COURSE OBJECTIVES:**

The primary objective of this course is for you to understand managerial accounting tools and methods that support decision-making inside an organization. You will gain an understanding of how accounting information is used to help managers make decisions. This course will also help students understand how management uses financial information to plan and control operations and to improve the performance of the organization. Even if you do not become an accounting or finance major, I think that the material in this course will be very important to your success as a manager. Accounting is the language of business and frequently determines how resources are allocated.

I want you to learn the course material for the rest of your life and truly understand it. I will try not to test memorization as much as I will test your ability to apply the concepts and do the problems. On all of our tests, you will be permitted to bring in a notecard and **each exam is comprehensive**. This is to encourage your deep comprehension of the material and to discourage memorization and cramming. Generally, the math level involved in this this class is very basic (middle school math). Basic math is critical to solving most of the financial problems we will face in our personal lives and our careers. I want you to be very comfortable using basic accounting concepts and basic math to solve many of the financial problems you will encounter in your life.

**KEYS TO SUCCESS (3 Ps):**

- 1) **P**repare before class. Read or skim the assigned reading on the class schedule. The class schedule is the key document for this class. Before we cover chapter material in class, you will be assigned Connect homework (Learn Smart/Interactive Presentations) to help you understand the basic concepts.
- 2) **P**articipate during class. Class will be more enjoyable if you are engaged in our class activities. There are also many extra credit opportunities that come from class participation.
- 3) **P**ractice, practice, practice. Doing the assigned homework is a great start but it is not enough. There will be many opportunities to practice the types of problems that will be on the test. The in-class examples we will do for each chapter should be worked from scratch after we work them in class. In addition, there are many practice problems for each chapter in Connect. These practice problems are not worth any points but will greatly help you for the tests. Before tests, I will distribute sample questions that we will work in class that are very similar to the test questions. There are many excellent resources for you to use for practice!

**LEARNING OUTCOMES:**

The following learning outcomes will be assessed in this course:

- 1) Understanding the role of the managerial accountant
- 2) Understanding of cost behavior

- 3) Ability to determine product costs
- 4) Ability to prepare and use budgets
- 5) Understanding of variances and evaluation of company performance as compared to the budget
- 6) Ability to use cost volume profit analysis
- 7) Use of technology appropriate to accounting
- 8) Ability to use cost information to make decisions
- 9) Analytical and decision making skills
- 10) Ability to think critically
- 11) Understanding of ethical issues

### **REQUIRED MATERIALS:**

**Textbook** – Garrison and Noreen, 15<sup>th</sup> Edition. This book will come with a code that you will need to utilize the online homework system Connect. A customized version will be in the main book store that will have our in-class examples already printed out and ready for you. The content for the 15<sup>th</sup> edition has also undergone a major update.

**Connect** – Many of the assignments listed on the syllabus will be administered through the Connect software that accompanies the textbook. The Connect program can be accessed utilizing the website listed below (**please make sure you register in the correct section as no points will be given for assignments completed in the wrong section**). To create your account, enter the code given to you in the materials that you purchased for this course.

### **Connect Registration Links (be careful to register in the proper section)**

Section 1 <http://connect.mheducation.com/class/d-siciliano-acc-202-fall-2016-section-1>

Section 2 <http://connect.mheducation.com/class/d-siciliano-acc-202-fall-2016-section-2>

**Poll Everywhere** – I will be using Poll Everywhere to collect your feedback. Please follow the link provided below in order to register and pay for your account. If you purchased a Poll Everywhere account last semester, it will last for one year. By registering, I will be able to view your email and see your responses to my polls. You will be asked to provide your email address and mobile phone number and create a password. Poll Everywhere will log in all of your responses over the course of the semester. Please make sure to record the correct answer for all of the Poll Everywhere questions we do in class as some of these questions can appear on tests.

My link is at:

Section 1 and Section 2:

<https://www.polleverywhere.com/register?p=30es7-6b21>

Please also consider the Poll Everywhere app as it may speed up your response time. It is very popular with students.

**Calculator** - The only calculator that may be used during examinations is a Sharp ELSI Mate EL-233S calculator. You can purchase this calculator at the bookstore.

**COURSE WEBSITE:**

The course website will be located on the UNLV Webcampus site. This site will be used to post all course materials along with grades and other information. The web address for Webcampus is <https://webcampus.unlv.edu>. Please bring to class any Webcampus materials from the chapter that we are scheduled to discuss (lecture notes, in-class examples, notes, etc.). Please also **have access** to your textbook at every class. It has been my experience that students who bring the hard copies of the lecture notes/in-class examples to class and take notes on them do better than those students that type their notes in laptops or use other means to take notes in class. Please read the “Advice from the Experts” folder that is included in Webcampus about best practices for students to achieve a good grade in this course. These letters were written by students who achieved a grade over 99% in the Spring 2016 semester.

**COURSE GRADES:**

Grades will be determined based on the following possible points and assigned as shown below:

	<b>Total Points</b>
Interim Exams	400
Final Exam	300
Homework	118
Quizzes	70
Class Activities	12
Total	<u>900</u>

Points	Grade
Above 836	A
810-836	A-
783-809	B+
747-782	B
720-746	B-
693-719	C+
630-692	C
540-629	D
Below 540	F

Pass/fail students must earn a C or better to pass the class. The scores for each individual exam will be posted in Webcampus as the semester progresses. Grades for Connect homework will be available within each student’s Connect account. Quizzes will be returned during class. Please record your scores so you can determine your percentage in the class on a real-time basis. Before the final exam, I will post your total points accumulated out of 600 points (total points of 900 less the Final Exam points of 300) in Webcampus.

Please remember that instructors do not give grades, students earn them!!!!

Poll Everywhere participation is essential to your understanding of the material and your enjoyment in the class. Generally, there are no points awarded for participation in Poll Everywhere. I will apply the grading scale listed above very, very strictly with one important exception. The exception is that I will award up to 5 points to your final grade based on your participation with our class polls. These points can move you up to a new letter grade category and also will help you learn the course material. If you are on the borderline at the end of the semester (within 5 points of the next higher grade), I will move you up to the next higher grade if you have already registered for Poll Everywhere and I can clearly see that your Poll Everywhere participation in class justifies moving you up. If you have participated during the semester but have not registered then you will not be moved up. I expect the polls to also be a fun way to spend class time.

## **GRADING COMPONENTS:**

### **EXAMS:**

**There are two interim exams worth 200 points each. The final exam is worth 300 points.** The exams will consist mainly (or completely) of objective questions (multiple choice, true/false etc.). Questions may cover anything contained in your textbook readings and/or classroom lectures. Generally, you will be allowed to use a 3" by 5" notecard on the exams. You will be allowed to use a simple calculator (the model designated above). You cannot use your cell phone or other electronic aids for the exam. Any questions or issues you have with the exam must be resolved in writing. Students must have number two pencils and scantrons. All exams will be comprehensive. No make-up exams will be given. If you have a documented valid emergency for missing one of the first two interim exams and provide such documentation prior to the exam, I will determine whether the reason constitutes extenuating circumstances beyond your control and justifies missing the scheduled exam. In that instance, the same percentage score will be assigned to the exam missed as you earn on the final exam. In all other circumstances, you will be assigned a grade of zero for the exam missed. **If you wait until after the exam to discuss the reason for missing the exam, a grade of zero will be recorded for the exam.** No more than one exam will be excused for any reason. The final exam score may be used for only one missed exam with valid extenuating circumstances. All others will be assigned a grade of zero. If there are discrepancies between the answers on your scantron and the answers on your test, your scantron takes priority so please be careful when bubbling in your answers.

### **HOMEWORK:**

**There will be 120 points awarded for homework and 118 points are included in the course grades so there are 2 extra credit points possible.** Of the 120 points, 84 are Connect related and 36 points are allocated towards the Fix the Debt homework assignment (discussed in Webcampus). Connect homework includes Learn Smart, Interactive Presentations, and Homework (exercises and problems). Generally, the Learn Smart and Interactive Presentations are assigned before we start a chapter in class. The Learn Smart and Interactive Presentations will require that you read the textbook or ebook to obtain maximum points. By doing this work, you will come to class prepared and be ready to work the numerical examples that we will work in class. After we discuss material in class,

I assign Connect Homework that is a little tougher. Finally, before we take a test I will assign Connect material again that has the purpose of getting you ready for the test. Accordingly, if you look at the class schedule for any given chapter you will see each of these types of Connect assignments.

I would strongly encourage you to aim for 120 points for homework as I have set the Connect settings in a very student friendly way. I want everyone to get as many points as possible for their homework.

**For this reason, there are absolutely no makeups for homework of any kind.** If you do not complete your homework by the stated deadline then you will get no points. Late homework does not receive any points. The Connect system will automatically submit your homework on the deadline. If you have a dispute with your points in Connect, you will need to contact McGraw Hill customer service and they will attempt to rectify the situation for you. I will compile student points for Connect directly from the Connect system and will not make any changes to the score that is in the system. As such, please make sure you understand the Connect deadlines and the process to check your grades within Connect.

Accounting courses traditionally involve a great deal of homework. Please plan accordingly for the amount of homework and reading that will be required to achieve a satisfactory grade. With accounting problems, practice makes perfect! Connect is an on-line homework program designed to allow you to do homework problems and get immediate feedback on whether or not you did them correctly. The program provides hints to the correct solution and shows you what parts of the problem, if any, you got wrong. The first time you access the site you need to register using your student registration code. If you bought a new textbook from the UNLV Bookstore, you received a student registration code with your book. You will need to type in the website address listed above (conforming to your section) into your browser and then select “How to Register With an Access Code”. If you bought your textbook used or from a source other than the UNLV Bookstore, you will need to select “How to Buy Access Online” after you type in the address. A free trial subscription is also offered so you do not miss out on any points.

Many of the Connect problems are algorithmic. This means that, while all students work the same problems, the input values are different for each student. If a student starts the problem, partially completes it and logs out of Connect, the values for that student will remain the same when they return to finish the problem. Each assigned chapter has a Learn Smart study module within Connect. These modules are on-line flashcard exercises that include multiple choice, true/false, fill in the blank and rank order questions. These modules are self-paced and interactive. If you miss a question, the module will ask you a similar question later in the program. These questions are well worth your time and will help you greatly on the exams.

In addition, each chapter has a practice assignment. The practice assignments contain many of the problems in the textbook not assigned as homework. There are no points awarded for doing the practice problems. Please take advantage of this extra homework to ensure you know how to do all of the homework.

As discussed in class, I am very responsive to student emails concerning homework or any other relevant matter. I promise to respond to all emails within 24 hours and usually I can respond much earlier. If you do not receive a response to an email within 24 hours, please email me again and I will award you 5 extra credit points (I do not expect this to happen too much!!!).

I will have over 300 students with Connect Homework due every week and it is impossible to respond in a very detailed manner to each student. The Connect homework problems are generally algorithmic which means that each student has a different problem and different answers than every other student. This also means that the information that I have printed out is different than the information you are working with. I strongly encourage and will help facilitate study groups for 202 for Connect homework. I would encourage students to reach out to their study group before leaving me an email. Connect emails will be limited to 10 emails per student per semester. I have found that a small percentage of students will leave emails related to Connect problems whenever they are stuck. I strongly encourage students to work through areas where you are struggling rather than reaching out to a friend or the instructor too soon. Emails related to career advice, study skills, choice of major are unlimited and encouraged although face to face meetings are generally preferable for these topics.

To make the email most efficient and effective for both the student and the instructor, please make sure your Connect email conforms to the following guidelines:

1. Please do not use slang or informal writing. Please draft your email with appropriate business language. Please include your name and course and section.
2. Please include a screen shot with your problem and please be specific as to the exact problem that you are having.
3. Please leave your email 48 hours before the work is due (before Friday at midnight). Accordingly, I will not be able to help you with your homework after this deadline. Generally, I am very busy on the weekends and have a tough time doing homework in the time frame that the students need help unless the request is made well in advance. If you miss the Friday night deadline, my email response back to you will say only that I cannot help.

If a student meets the above deadlines, please expect an email response from me that will provide a very good hint as to why you are encountering problems but will not solve the problem for you. Practice makes perfect and the learning curve will accelerate when students really think hard about the Connect problems and arrive at a correct solution. It can be frustrating I know but the payoff is that much sweeter when you have worked hard. Connect homework is critical to your success in the class as students learn the most from doing problems rather than listening to lectures! Good luck!

### **QUIZZES:**

**We will have 7 unannounced and brief quizzes.** The quizzes may be administered at the beginning or ending of class. To score well on the quizzes, you will need to comprehend

the material that we are currently working on the material we previously covered. There will be 3 quizzes at 10 points and 4 quizzes at 12 points for a maximum of 78 points. There are 70 points in the grading scale for quizzes so there is built in extra credit of 8 points. **As such, there is no makeup of any kind for quizzes.** Please bring a scantron to every class. The quizzes will be graded and returned when the next test is returned. The answers to the quizzes will be posted on Webcampus in a timely manner which enables students to check their results.

### **CLASS ACTIVITIES AND EXTRA CREDIT:**

**We will have 2 small group activities worth 6 points each.** As such, there are 12 points in the grading scale. In my opinion, class attendance is critical to success in this class. If you must miss a class, please get the notes from a classmate. There are no makeup opportunities for points missed while you are absent even if the absence is excused. Extra credit points will be awarded in class. These points may be awarded based upon answers provided to class questions or for outstanding contributions to the lecture. Alternatively, we will play some competitive games in a team format in class to prepare for tests and will award points to the teams that finish the highest. We will have a raffle ticket system in which participation contributions are worth raffle tickets (which are worth one point each) plus the chance to win a prize at the end of the semester. We may also work problems in class on an unannounced group basis and work performed may earn extra credit points.

### **SYLLABUS CHANGES:**

In the interest of continuous improvement and the pace of the individuals in the class, I reserve the right to change the schedule at any time. You are responsible for any changes announced in email, in class or on Webcampus. I will send out emails on at least a weekly basis and the information in the emails is important for your success in the class. Please make sure you check your Rebelmail email account.

### **CLASS VICE PRESIDENTS**

In each section of ACC 202, I will appoint 2 vice presidents (VPs) (based upon a self-nomination process) who will have the job of assisting me with class. The primary duties of the VP are as follows:

- 1) Helping with administration of the Game 2.0
- 2) Helping to improve the class. I expect the Vice Presidents to let me know if anything could be improved while class is occurring (students cannot read the board, students cannot hear, I am going too fast, my pen is hard to see, the quiz font is too small etc.).
- 3) Communicating issues to me. If any students have any issues with the class and are uncomfortable talking to me about the problems, then the appointed VPs can serve as a sounding board and then can make me aware of the issues so I can correct them (if appropriate).

The “compensation” for being a Vice President is 5 extra credit points.

### **BEHAVIOR EXPECTATIONS:**

- 1) You should arrive on time for class and stay until the end of class. Late arrivals and early departures can be disruptive for your classmates and for me. If you must leave early,

please let me know before class. If you leave to go the restroom, please do so as quietly as possible.

2) Please do not carry on private conversations during class.

3) Unless you are participating in class polls, please turn off all cell phones, pagers, or other devices that might make noise. Please put cell phones away and do not use them to text, check text messages or email, or for any other purpose.

4) You may use your laptop to access your e-book, access my lecture slides, or take notes but I recommend taking notes on hard copies as they provide much more flexibility and are more similar to test conditions.

5) While bringing a drink into class is allowed, bringing and eating food is not permitted.

6) While we may not always go right up until the last minute, on some days we will.

Please do not start packing up your stuff before class is over (while I am still lecturing or working a problem).

### **COURSE POLICIES:**

All students taking accounting courses must read and sign the UNLV Accounting Department Academic Integrity Policy. No grades for assigned materials or exams will be released if a signed copy of the policy is not returned to the instructor. Please review this policy and understand the contents very thoroughly.

### **UNLV POLICIES:**

**Academic Misconduct**—Academic integrity is a legitimate concern for every member of the campus community; all share in upholding the fundamental values of honesty, trust, respect, fairness, responsibility and professionalism. By choosing to join the UNLV community, students accept the expectations of the Student Academic Misconduct Policy and are encouraged when faced with choices to always take the ethical path. Students enrolling in UNLV assume the obligation to conduct themselves in a manner compatible with UNLV's function as an educational institution. An example of academic misconduct is plagiarism. Plagiarism is using the words or ideas of another, from the Internet or any source, without proper citation of the sources. See the *Student Academic Misconduct Policy* (approved December 9, 2005) located at: <https://www.unlv.edu/studentconduct/student-conduct>.

**Copyright**—The University requires all members of the University Community to familiarize themselves with and to follow copyright and fair use requirements. You are individually and solely responsible for violations of copyright and fair use laws. The university will neither protect nor defend you nor assume any responsibility for employee or student violations of fair use laws. Violations of copyright laws could subject you to federal and state civil penalties and criminal liability, as well as disciplinary action under University policies. Additional information can be found at: <http://www.unlv.edu/provost/copyright>.

**Disability Resource Center (DRC)**—The UNLV Disability Resource Center (SSC-A 143, <http://drc.unlv.edu/>, 702-895-0866) provides resources for students with disabilities. If you feel that you have a disability, please make an appointment with a Disabilities Specialist at the DRC to discuss what options may be available to you. If you are registered with the UNLV Disability Resource

Center, bring your Academic Accommodation Plan from the DRC to the instructor during office hours so that you may work together to develop strategies for implementing the accommodations to meet both your needs and the requirements of the course. Any information you provide is private and will be treated as such. To maintain the confidentiality of your request, please do not approach the instructor in front of others to discuss your accommodation needs.

**Religious Holidays Policy**—Any student missing class quizzes, examinations, or any other class or lab work because of observance of religious holidays shall be given an opportunity during that semester to make up missed work. The make-up will apply to the religious holiday absence only. It shall be the responsibility of the student to notify the instructor within the first 14 calendar days of the course for fall and spring courses (excepting modular courses), or within the first 7 calendar days of the course for summer and modular courses, of his or her intention to participate in religious holidays which do not fall on state holidays or periods of class recess. For additional information, please visit: <http://catalog.unlv.edu/content.php?catoid=6&navoid=531>.

**Transparency in Learning and Teaching**—The University encourages application of the transparency method of constructing assignments for student success. Please see these two links for further information:

<https://www.unlv.edu/provost/teachingandlearning>

<https://www.unlv.edu/provost/transparency>

**Incomplete Grades**—The grade of I—Incomplete—can be granted when a student has satisfactorily completed three-fourths of course work for that semester/session but for reason(s) beyond the student’s control, and acceptable to the instructor, cannot complete the last part of the course, and the instructor believes that the student can finish the course without repeating it. The incomplete work must be made up before the end of the following regular semester for undergraduate courses. Graduate students receiving “I” grades in 500-, 600-, or 700-level courses have up to one calendar year to complete the work, at the discretion of the instructor. If course requirements are not completed within the time indicated, a grade of F will be recorded and the GPA will be adjusted accordingly. Students who are fulfilling an Incomplete do not register for the course but make individual arrangements with the instructor who assigned the I grade.

**Tutoring and Coaching**—The Academic Success Center (ASC) provides tutoring, academic success coaching and other academic assistance for all UNLV undergraduate students. For information regarding tutoring subjects, tutoring times, and other ASC programs and services, visit <http://www.unlv.edu/asc> or call 702-895-3177. The ASC building is located across from the Student Services Complex (SSC). Academic success coaching is located on the second floor of the SSC (ASC Coaching Spot). Drop-in tutoring is located on the second floor of the Lied Library and College of Engineering TEB second floor.

**Library**—Students may consult with a librarian on research needs. For this class, the subject librarian is [https://www.library.unlv.edu/contact/librarians\\_by\\_subject](https://www.library.unlv.edu/contact/librarians_by_subject). UNLV Libraries provides resources to support students’ access to information. Discovery, access, and use of information are vital skills for academic work and for successful post-college life. Access library resources and ask questions at <https://www.library.unlv.edu/>.

**UNLV Writing Center**—One-on-one or small group assistance with writing is available free of charge to UNLV students at the Writing Center, located in CDC-3-301. Although walk-in consultations are sometimes available, students with appointments will receive priority assistance. Appointments may be made in person or by calling 702-895-3908. The student's Rebel ID Card, a copy of the assignment (if possible), and two copies of any writing to be reviewed are requested for the consultation. More information can be found at: <http://writingcenter.unlv.edu/>.

**Rebelmail**—By policy, faculty and staff should e-mail students' Rebelmail accounts only. Rebelmail is UNLV's official e-mail system for students. It is one of the primary ways students receive official university communication such as information about deadlines, major campus events, and announcements. All UNLV students receive a Rebelmail account after they have been admitted to the university. Students' e-mail prefixes are listed on class rosters. The suffix is always [@unlv.nevada.edu](mailto:@unlv.nevada.edu). Emailing within WebCampus is acceptable.

**Final Examinations**—The University requires that final exams given at the end of a course occur at the time and on the day specified in the final exam schedule. See the schedule at: <http://www.unlv.edu/registrar/calendars>.