

**THE UNIVERSITY OF ILLINOIS AT CHICAGO**  
**College of Business Administration**  
**Department of Accounting**

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**Accounting 211 – Managerial Accounting**  
**Fall 2008**

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**Time & Place:** 11:00-11:50 M/W/F @ LC D4  
12:00-12:50 M/W/F @ LC C3

**Instructor:** Raj Mashruwala, Ph.D.

**Office:** 2310 University Hall

**Phone:** (312) 996 - 2529

**E-mail:** rajm@uic.edu

**Office Hours:** 2:00 – 3:30pm Mondays & Wednesdays

**Teaching Assistants:** Neil Gamboa

Yasaman Ghaffarpour

**E-mail:** ngambo1@uic.edu

yghaff2@uic.edu

**Office:** 2329 University Hall

**TA Office Hours:** To be announced.

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**Prerequisite:**

Accounting 110/210, sophomore standing, and enrollment in the College of Business Administration. (**Important:** Concurrent enrollment in Accounting 210 is strictly prohibited)

**Course Objectives:**

The main objective of this course is to provide students with the conceptual understanding of “business processes and analysis”, and with the skills for applying the management accounting knowledge to decision making in business practice. The course teaches the concepts of management accounting systems such as management planning and control; cost concepts and measurement; analysis of cost and volume-profit relationships; standard costs and variances; budget preparation; and capital budgeting.

**Course Success:**

In order to succeed to your satisfaction in this class, you are expected to devote six to ten hours a week to this class beyond lectures. Class attendance improves your grade. The quizzes and homework (problem sets) improve your understanding of the material and exam success. Advance reading prior to lectures, followed by online quiz and problem solving feedback have consistently been found to lead to higher grades in management accounting. **Your text and calculator are a necessity in class.**

**Required Text & Course Material:**

- **Introduction to Management Accounting (Chapters 1-14)**, 14<sup>th</sup> edition by Hongren, Sundem, Stratton, Burgstahler, and Schatzberg, Prentice Hall, 2007 (ISBN # 0136141501).
- **OneKey Student Access Code:** Online quizzes will be administered using the OneKey software provided by the publisher. You need a student access code to be registered through the Blackboard website. The student access code is available from the bookstore or can be purchased separately with a used text. More details will be announced in class.

**Course Websites:**

Blackboard: <http://blackboard.uic.edu/> ACTG 211 (managerial accounting). Course announcements, lecture notes, problem sets, homework and quiz solutions, and other course information will be posted on the Blackboard website. **It is your responsibility to download the assigned class notes and supplemental problem sets and bring them to the class.**

**Grading:**

Course final grades will be determined based upon the following criteria:

First Examination	200 points	20%
Second Examination	200 points	20%
Final Examination	300 points	30%
Quizzes	200 points	20%
Homeworks	<u>100 points</u>	<u>10%</u>
<b>Total</b>	<b><u>1000 points</u></b>	<b><u>100%</u></b>

Final grades will be based on a straight 90%, 80%, 70%, 60%, scale for an A, B, C, D, etc. However, the scale may be lowered if deemed necessary.

\*All requests for re-grading must be submitted in writing within two weeks of the posting of the grade on Blackboard. The due date for the correction requests of final exam will be announced.

**Incomplete:**

Incompletes will be granted only in documented cases of undue hardship or clearly extraordinary circumstances, and according to university policies.

**Quizzes:**

There will be eight electronic quizzes (every weekend except prior to exam week, refer to the course calendar for tentative schedules). There will **be no make-up quizzes and no late quiz assignments** will be accepted. These quizzes will be administered using the OneKey module in Blackboard. Hence, it is essential to obtain the student access code for this module as soon as possible.

**Homework:**

Each student is responsible for reading the assigned chapter including “Summary Problem for Your Review”. **Skip appendices unless specified.** Written chapter homework assignments will be collected randomly. Homework solutions will be available on Blackboard after the due date. **No late homework assignments** will be accepted.

**Exams:**

There will be three exams including the final exam in the final week. Exams will consist of multiple choice questions and problem sets. You have to reserve the schedule in advance to avoid time conflict. If you have a class that meets at the time scheduled for these exams or there are extraordinary circumstances beyond your control that prevent you from taking an exam you must notify me in writing prior to the exam, providing documentation that is acceptable to me. You must have my prior approval to be eligible to take a make-up exam.

**Attendance:**

Regular class attendance is essential and expected. There is a direct correlation between attendance and success in the course. If you miss a class session due to sickness or emergency, it is your responsibility to obtain the class notes from a classmate. You are responsible for everything covered in all class sessions.

**Honor Code & Academic Integrity:**

This course and its associated coursework are being administered under the policies of the University of Illinois at Chicago (UIC) College of Business Administration Honor Code. All students are expected to respect and uphold this code. Violations of the Honor Code are just causes for discipline under the University of Illinois at Chicago Student Disciplinary Procedure, and all allegations of Honor Code violations shall be handled pursuant. Any student who cheats on an assignment or exam will receive a grade of “E” for the course and may also be dismissed from the university.

**Accounting 211**  
**COURSE CALENDAR (Tentative)**

#	Date	Day	Activity & Assignment (skip Appendices unless specified)
1	Aug 25	M	<b>Class:</b> Course Introduction, policies, and resources (Blackboard and other sites)
2	Aug 27	W	<b>Class:</b> Ch 1: Managerial Accounting and the business Organization.
3	Aug 29	F	<b>Class:</b> Ch 2: Cost Behavior and Cost-Volume Relationships
	Sep 1	M	<b>No Class – Labor Day Holiday</b>
4	Sep 3	W	<b>Class:</b> Ch 2 Continued
5	Sep 5	F	<b>Homework Due:</b> TBA <b>Class:</b> Ch 2 Continued
6	Sep 8	M	<b>Class:</b> Ch 3: Measurement of Cost Behavior <b>Quiz 1:</b> Ch 1 & Ch 2
7	Sep 10	W	<b>Homework Due:</b> TBA <b>Class:</b> Ch 3 Continued
8	Sep 12	F	<b>Class:</b> Ch 3 Continued
9	Sep 15	M	<b>Class:</b> Ch 5: Relevant Information and Decision Making: Marketing Decisions. <b>Quiz 2:</b> Ch 3
10	Sep 17	W	<b>Homework Due:</b> TBA <b>Class:</b> Ch 5 Continued
11	Sep 19	F	<b>Class:</b> Ch 5 Continued
12	Sep 22	M	<b>Class:</b> Slack time to catch up and review for exam 1
13	Sep 24	W	<b>No class.</b> <b>First Examination (Chapters 1, 2, 3, and 5)</b> <b>Time: 6:00 – 8:00 pm Place: TBA</b>

14	Sep 26	F	<b>Class:</b> Ch 6: Relevant Information and Decision Making: Production Decisions.
15	Sep 29	M	<b>Class:</b> Ch 6 Continued
16	Oct 1	W	<b>Class:</b> Ch 6 Continued
17	Oct 3	F	<b>Homework Due:</b> TBA <b>Class:</b> Ch 4: Cost Management Systems and Activity-Based Costing.
18	Oct 6	M	<b>Class:</b> Ch 4 Continued
19	Oct 8	W	<b>Homework Due:</b> TBA <b>Class:</b> Ch 4 Continued
20	Oct 10	F	<b>Class:</b> Ch 12: Cost Allocation. <b>Quiz 3:</b> Ch 4
21	Oct 13	M	<b>Class:</b> Ch 12 Continued
22	Oct 15	W	<b>Homework Due:</b> TBA <b>Class:</b> Ch 12 Continued
23	Oct 17	F	<b>Class:</b> Ch 13: Accounting for Overhead Costs (pg 590-597 only) <b>Quiz 4:</b> Ch 12
24	Oct 20	M	<b>Class:</b> Ch 13 Continued
25	Oct 22	W	<b>Homework Due:</b> TBA <b>Class:</b> Ch 14: Job Costing (pg 636-643 only)
26	Oct 24	F	<b>Class:</b> Ch 14 Continued
27	Oct 27	M	<b>Class: Slack time to catch up and review for exam 2</b>
28	Oct 29	W	<b>No class.</b> <b>Second Examination (Chapters 6, 4, 12, 13 &amp; 14)</b> <b>Time: 6:00 – 8:00 pm      Place: TBA</b>

29	Oct 31	F	<b>Class:</b> Ch 7: The Master Budget
30	Nov 3	M	<b>Class:</b> Ch 7 Continued
31	Nov 5	W	<b>Homework Due:</b> TBA <b>Class:</b> Ch 7 Continued
32	Nov 7	F	<b>Class:</b> Ch 8: Flexible Budgets and Variance Analysis <b>Quiz 5:</b> Ch 7
33	Nov 10	M	<b>Class:</b> Ch 8 Continued
34	Nov 12	W	<b>Homework Due:</b> TBA <b>Class:</b> Ch 8 Continued
35	Nov 14	F	<b>Class:</b> Ch 9: Management Control Systems and Responsibility Accounting <b>Quiz 6:</b> Ch 8
36	Nov 17	M	<b>Class:</b> Ch 9 Continued
37	Nov 19	W	<b>Homework Due:</b> TBA <b>Class:</b> Ch 9 Continued
38	Nov 21	F	<b>Class:</b> Ch 10: Management Control in Decentralized Organizations. <b>Quiz 7:</b> Ch 9
39	Nov 24	M	<b>Class:</b> Ch 10 Continued
40	Nov 26	W	<b>Homework Due:</b> TBA <b>Class:</b> Ch 10 Continued
	Nov 28	F	<b>No Class – Thanksgiving Holiday</b>
41	Dec 1	M	<b>Class:</b> Ch 11: Capital Budgeting. <b>Quiz 8:</b> Ch 10
42	Dec 3	W	<b>Class:</b> Ch 11 Continued
43	Dec 5	F	<b>Homework Due:</b> TBA <b>Class:</b> Ch 11 Continued
44			<b>Slack time to catch up and review for final exam.</b>
	<b>Dec 8-12</b>		<b>Final Exam.</b> <b>Time &amp; Place: TBA</b>

**Please Note:**

- **The schedule is tentative and subject to change for effective learning.**
- **Friday, September 5, is the last day to drop individual courses without receiving W (Withdrawn) grade on academic record.**
- **Friday, October 3, is the last day to use optional late drop in college office and receive grade of W on academic record.**