

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

Accounting 211 – Managerial Accounting
Fall 2009

Time & Place: 10:00-10:50 M/W/F @ LC A1
11:00-11:50 M/W/F @ LC F3

Instructor: Raj Mashruwala, Ph.D.
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Office Hours: 1:00 – 2:30pm Mondays
3:30 – 5:00pm Wednesdays

Teaching Assistant: Raluca Chiorean
E-mail: rchior2@uic.edu
Office: TBA
TA Office Hours: Mondays 3:00 to 5:00pm
Tuesdays 12:30pm to 2:30pm
Wednesdays 12:30pm to 2:30pm
(TA office hours will begin **September 8th**)

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:

- **Managerial Accounting**, 13th edition by Garrison, Noreen, and Brewer, McGraw-Hill Irwin, 2009 (ISBN # 978-0-07-337961-6).
- **connectTM Student Access Code:** Online assignments will be administered using the *connectTM* software provided by the publisher. You can register online via the website created for this course. The url link for this website is **http://connect.mcgraw-hill.com/class/actg211_fall_2009**. You will need a student access code to be registered for the site. The student access code is available from the bookstore bundled together with a new textbook. Alternatively, the access code can be purchased separately once you go to the course website. **Important – while registering, check course and instructor details to ensure you are signing on to the correct course website.**

Course Websites:

Blackboard: Course announcements, lecture notes, problem sets, 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>
Total	<u>1000 points</u>	<u>100%</u>

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 Connect website. Hence, it is essential to obtain the student access code for this website 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. Homework solutions will be available on Blackboard after the due date. **No late homework assignments** will be accepted. Some will be graded based on an honest attempt, while others will also be graded on accuracy of working. The selection process will be random.

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 “F” 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 24	M	Class: Course Introduction, policies, and resources (Blackboard and other sites)
2	Aug 26	W	Class: Ch 1: Managerial Accounting and the Business Environment.
3	Aug 28	F	Class: Ch 2: Cost Concepts
4	Aug 31	M	Class: Ch 2 continued
5	Sep 2	W	Class: Ch 2 continued
6	Sep 4	F	Class: Ch 3: Job-order Costing Systems E-Quiz 1: Ch 1 & Ch 2
	Sep 7	M	No Class – Labor Day Holiday
7	Sep 9	W	Homework Due: TBA Class: Ch 3 continued
8	Sep 11	F	Class: Ch 3 continued E-Quiz 2: Ch 2 & Ch 3
9	Sep 14	M	Class: Ch 8: Activity-based Costing
10	Sep 16	W	Homework Due: TBA Class: Ch 8 continued
11	Sep 18	F	Class: Ch 8 continued
12	Sep 21	M	Class: Slack time to catch up and review for exam 1
13	Sep 23	W	No class. First Examination (Chapters 1, 2, 3, and 8) Time: 6:00 – 8:00 pm Place: TBA

14	Sep 25	F	Class: Ch 5: Cost Behavior
15	Sep 28	M	Class: Ch 5 Continued
16	Sep 30	W	Class: Ch 5 Continued Homework Due: TBA
17	Oct 2	F	Class: Ch 6: Cost-Volume-Profit Relationships E-Quiz 3: Ch 5
18	Oct 5	M	Class: Ch 6 Continued
19	Oct 7	W	Homework Due: TBA Class: Ch 6 Continued
20	Oct 9	F	Class: Ch 7: Variable Costing E-Quiz 4: Ch 5 and Ch 6
21	Oct 12	M	Class: Ch 7 Continued
22	Oct 14	W	Homework Due: TBA Class: Ch 9: Profit Planning
23	Oct 16	F	Class: Ch 9 contd. E-Quiz 5: Ch 6 and Ch 7
24	Oct 19	M	Class: Ch 9 contd.
25	Oct 21	W	Homework Due: TBA Class: Ch 10: Flexible Budgets
26	Oct 23	F	Class: Ch 10 Continued
27	Oct 26	M	Class: Slack time to catch up and review for exam 2
28	Oct 28	W	No class. Second Examination (Chapters 5, 6, 7, 9, & 10) Time: 6:00 – 8:00 pm Place: TBA

29	Oct 30	F	Class: Ch 11: Standard Costs and Operating Performance Measures
30	Nov 2	M	Class: Ch 11 contd.
31	Nov 4	W	Class: Ch 11 contd. Homework Due: TBA
32	Nov 6	F	Class: Ch 11 contd. E-Quiz 6: Ch 11
33	Nov 9	M	Class: Ch 12: Responsibility Accounting, Decentralization & Investment Center Performance
34	Nov 11	W	Homework Due: TBA Class: Ch 12 contd.
35	Nov 13	F	Class: Ch 12 Continued E-Quiz 7: Ch 11 & Ch 12
36	Nov 16	M	Class: Ch 13 Relevant Costs for Decision Making
37	Nov 18	W	Homework Due: TBA Class: Ch 13 Continued
38	Nov 20	F	Class: Ch 13 Continued E-Quiz 8: Ch 12 and Ch 13
39	Nov 23	M	Class: Ch 13 Continued
40	Nov 25	W	Homework Due: TBA Class: Ch 14: Capital Budgeting.
	Nov 27	F	No Class – Thanksgiving Holiday
41	Nov 30	M	Class: Ch 14 Continued
42	Dec 2	W	Class: Ch 14 Continued
43	Dec 4	F	Slack time to catch up and review for final exam.
	Dec 7-11		Final Exam. Time & Place: TBA

Please Note:

- **The schedule is tentative and subject to change for effective learning.**
- **Friday, September 4, is the last day to drop individual courses without receiving W (Withdrawn) grade on academic record.**
- **Friday, October 2, is the last day to use optional late drop in college office and receive grade of W on academic record.**