**MISSISSIPPI VALLEY STATE UNIVERSITY**

**Department of Business Administration**

**AC 222 – 01 Managerial Accounting**

**Fall 2018**

**Instructor:** Mr. Charles E. Sanders

**Office:** Business Education Building (BEB) - Room 305 **Office Phone:** 662-254-3605

**Email:** charles.sanders@mvsu.edu

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| **Office Hours** | Tuesday | 8:00 a.m. – 9:20 a.m.  10:45 p.m. – 12:00 p.m. |
| Thursday | 8:00 a.m. – 9:20 a.m.  10:45 p.m. – 12:00 p.m. |
| Friday | by appointment |

**Days, Time and Location of Class Meeting:** TTh 9:25 a.m. – 10:40 a.m., BEB Rm. 314

**Required Text: Accounting: Tools for Business Decision Makers,** Kimmel**,** Paul D., 6th Edition,(John Wiley & Sons, Inc., 111 River Street, Hoboken, NJ 07030.

**Course Description / Purpose/Overview**: This course is a study of the concepts and procedures underlying fund accounting for governmental and other non-profit entities. Budgetary control and financial reporting requirements for such entities is an integral part of the course. **(3 credit hours)**

**Expected Student Learning Outcomes:** At the end of this course students will be able to:

1. Understand the role and function of managerial accounting in the business organization.

2. Understand the classes of manufacturing costs and the differences between product and period costs.

3. Develop skills in computing cost of goods manufactured and prepare a manufacture’s

financial statements.

**Course Requirements/ Format/ Activities etc.:** The required course textbook includes a focus on comparing managerial and financial accounting in the context of management functions and organizational structure.

**Performance Evaluation:**

A **“Rubric for Written Assignments” (Attachment 1) is an attachment to this syllabus.**

**Grading Procedure (Evaluation Method):** The final grade for this course will include:

Chapt. 14: Review Questions 1-26,BE 14-1 to 14-5, 14-7, DO IT Exercise 14-3,& E14-4  50 points

Chapt. 15: Review Questions 1-18,BE 15-10 to 15-5, 14-7, DO IT Exercise 15-1 to 15-5, E15-7  50 points

Chapt.16: Review Questions 1-22, BE 16-7 to 16-8, and E16-4  50 points

Chapt. 17: Review Questions 1-20, BE 17-3 to 17-6, and E17-2  50 points

Chapt. 18: Review Questions 1-17, BE 18-5 to 18-12, and E18-12  50 points

Chapt. 19: Review Questions 1-22, BE 19-1 to 18-15, and E19-3  50 points

Chapt. 20: Review Questions 1-12, BE 20-1 to 20-8, and E20-7  50 points

Chapt. 21: Review Questions 1-22, BE 21-1 to 21-10, and E21-11  50 points

Chapt. 22: Review Questions 1-26, BE 22-7 to 22-12, and E22-15  50 points

Chapt. 23: Review Questions 1-23, BE 23-1 to 23-11, and E23-7  50 points

Chapt. 24: Review Questions 1-16, BE 24-1 to 24-9, and E24-3  50 points

Continuing Problem Semester Project 200 points

3 Semester Exams 300 points

Final Examination 100 points

\*\*Note: Administration of **Quiz** after each chapter completion

**Total Possible Points**  **1150**

**Grading scale** will be:

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| **A:** **1035-1150** | **B:** **920-1034** | **C:** **805-919** | **D:** **690-804** | **F:** **689 and below** |

**Grade Appeals:**

Any student who believes s/he has been graded unfairly during a semester should work actively and positively with me to resolve the matter informally. If the student believes that the grading issue has not been satisfactorily resolved should appeal the grade by following University procedures as outlined in the Student Handbook. When submitting a written complaint regarding grading practices, it is imperative that the student keep copies of supporting documentation (*course syllabus, graded assignments, a portfolio of other graded work from the course, including homework, projects, tests, and other assignments, if available*). It is the student’s responsibility to prove that he/she has been graded unfairly.

**Class Attendance Policy:**

Regular and punctual attendance is required for all classes and activities earning academic credit. Students must comply with class attendance policies set by individual faculty members and complete all work required for each course. Faculty members are obligated to notify students in writing at the beginning of each semester of the policies and procedures on absences and make-up work. When students must be absent from class, they are required to make arrangements satisfactory to the instructor with regard to work missed.

When students know in advance that they will be absent from class, instructors should be notified and arrangements made to secure assignments. Students may obtain from the Vice President of Student Affairs an official excuse from class due to an emergency (illness, accident, jury duty, or death in the immediate family) or for attendance at officially-authorized functions and authorized field trips sponsored by the University.

Official absences presented to the instructor within seven days from the date of the absence entitles the student to make up any work missed. Faculty members are required to submit absences and “never attended” reports at a designated time via the Banner System. Students who receive Financial Aid awards can only receive funds for “class attendance.” The MVSU Attendance Policy for Financial Aid includes No Shows and Unofficial Course Withdrawals.

**Special Needs and Accommodations**

Students with special needs/ disabilities of any type who require special accommodation in the classroom and during instruction and/or testing should notify the Instructor during their first full week of class. Students should also have written confirmation by qualified experts of the disability on file with the Office of Academic Affairs and the ADA office on the MVSU campus. For help with papers, please use your University Writing Center often.

**Academic Integrity:**

All acts of academic dishonesty, including, but not limited to, cheating on exams, plagiarism, internet papers, paraphrasing internet papers, presenting someone else’s work as your own, failing to meet academic and professional requirements, will result in an automatic “F ”. The University’s academic honesty and plagiarism policies are enforced in this course.

**NOTE:** I will be happy to assist the student with any course-related issues during my office hours.

**Tentative Course Schedule Note: The “Continuing Problem” requirement begins in Chapter 14 through 24.**

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| **WEEK** | **Chapter Readings/Topics/Assignments** |
| **1**  Aug 21—Aug 23 | HOMEWORK:  Chapt. 14: Review Questions 1-26,BE 14-1 to 14-5, 14-7, DO IT Exercise 14-3,& E14-4 ** 50 points**  **Submission Date: 8/23/18** |
| **2**  Aug 28—Aug 30 | HOMEWORK:  Chapt. 15: Review Questions 1-18,BE 15-10 to 15-5, 14-7, DO IT Exercise 15-1 to 15-5, E15-7 **50 points**  **Submission Date: 8/30/18** |
| **3**  Sept 4—Sept 6 | HOMEWORK:  Chapt.16: Review Questions 1-22, BE 16-7 to 16-8, and E16-4  **50 points**  **Submission Date: 9/6/18** |
| **4**  **Sept** 11—Sept 13 | HOMEWORK:  Chapt. 17: Review Questions 1-20, BE 17-3 to 17-6, and E17-2  **50 points**  **Submission Date: 9/13/18** |
| **5**  Sept 18—Sept 20 | HOMEWORK:  Chapt. 18: Review Questions 1-17, BE 18-5 to 18-12, and E18-12  **50 points**  **Submission Date: 9/20/18** |
| **6**  Sept 25—Sept 27 | HOMEWORK:  Chapt. 19: Review Questions 1-22, BE 19-1 to 18-15, and E19-3  **50 points**  **Submission Date: 9/27/18** |
| **7**  Oct 2—Oct 4 | HOMEWORK:  Chapt. 20: Review Questions 1-12, BE 20-1 to 20-8, and E20-7  **50 points**  **Submission Date: 10/4/18; Mid-term Scheduled** |
| **8**  Oct 9—Oct 11 | HOMEWORK:  Chapt. 21: Review Questions 1-22, BE 21-1 to 21-10, and E21-11 **50 points**  **Submission Date: 10/11/18** |
| **9**  Oct 16—Oct 18 | HOMEWORK:  Chapt. 22: Review Questions 1-26, BE 22-7 to 22-12, and E22-15  **50 points**  **Submission Date: 10/18/18** |
| **10**  Oct 23—Oct 25 | HOMEWORK:  Chapt. 23: Review Questions 1-23, BE 23-1 to 23-11, and E23-7  **50 points**  **Submission Date: 10/25/18** |
| **11**  Oct 30—Nov 1 | HOMEWORK:  Chapt. 24: Review Questions 1-16, BE 24-1 to 24-9, and E24-3  **50 points**  **Submission Date: 11/1/18** |
| **12**  Nov 6—Nov 15 | Final Exam Review Quizzers. . |
| **13**  Dec **\_\_\_\_** 2018 | Comprehensive Final Exam—**University Scheduled**  **100 points** |
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| **COMMENTS:** | **This syllabus is not a contract. It is only a guideline. The instructor reserves the right to make changes and additions to this syllabus at her/his discretion. If major changes are necessitated during the term of the course, the student will be notified via a revised syllabus.** |

***NOTE: This document does not constitute a contract with the University. It contains guidelines. The instructor reserves the right to make changes as necessary in the syllabus.***

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| **Rubric for Written Assignments** | | | | | | |
|  | **Problem/Question** | **Information Seeking/Selecting and Evaluating** | Analysis | **Synthesis** | **Documentation** | **Product/Process** |
| **4** | Student(s) posed a thoughtful, creative question that engaged them in challenging or provocative research. The question breaks new ground or contributes to knowledge in a focused, specific area. | Student(s) gathered information from a variety of quality electronic and print sources, including appropriate licensed databases. Sources are relevant, balanced and include critical readings relating to the thesis or problem. Primary sources were included (if appropriate). | Student(s) carefully analyzed the information collected and drew appropriate and inventive conclusions supported by evidence. Voice of the student writer is evident. | Student(s) developed appropriate structure for communicating product, incorporating variety of quality sources. Information is logically and creatively organized with smooth transitions. | Student(s) documented all sources, including visuals, sounds, and animations. Sources are properly cited, both in-text/in-product and on Works-Cited/Works-Consulted pages/slides. Documentation is error-free. | Student(s) effectively and creatively used appropriate communication tools to convey their conclusions and demonstrated thorough, effective research techniques. Product displays creativity and originality. |
| **3** | Student(s) posed a focused question involving them in challenging research. | Student(s) gathered information from a variety of relevant sources--print and electronic. | Student (s) product shows good effort was made in analyzing the evidence collected. | Student(s) logically organized the product and made good connections among ideas | Student(s) documented sources with some care, Sources are cited, both in-text/in-product and on Works-Cited/Works-Consulted pages/slides. Few errors noted. | Student(s) effectively communicated the results of research to the audience. |
| **2** | Student(s) constructed a question that lends itself to readily available answers. | Student(s) gathered information from a limited range of sources and displayed minimal effort in selecting quality resources. | Student(s) conclusions could be supported by stronger evidence. Level of analysis could have been deeper. | Student(s) could have put greater effort into organizing the product | Student(s) need to use greater care in documenting sources. Documentation was poorly constructed or absent. | Student(s) need to work on communicating more effectively. |
| **1** | Student(s) relied on teacher-generated questions or developed a question requiring little creative thought. | Student(s) gathered information that lacked relevance, quality, depth and balance. | Student(s) conclusions simply involved restating information. Conclusions were not supported by evidence. | Student(s) work is not logically or effectively structured. | Student(s) clearly plagiarized materials. | Student(s) showed little evidence of thoughtful research. Product does not effectively communicate research findings. |
| Teacher Comments  Instructors Signature: Attachment 1: Written Presentation Rubric | | | | | | |