



Fall 2020  
Principles of Managerial Accounting  
Dr. Melloney Simerly

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Office Hours: Wed 10a-1p via Zoom, in office Monday 4:30p-6:30p (please wear a mask) and by appointment.  
Teaching Hours: Monday ACCT 201 6:30p – 9:15p (face-to-face)  
Online Courses: Acct 200 and ACCT 201

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**Class begins Monday August 24<sup>th</sup>**

**All class assignments must be submitted by 11:59p on December 4<sup>th</sup>**

**Final exam week is December 7<sup>th</sup> thru 11<sup>th</sup>**

**\*You will need to pass the syllabus quiz with a 90% or above before the course materials will be released on Blackboard. The due date for the quiz is end of day, Thursday 08/27/202**

## REQUIRED MATERIALS:

1)

- eText: Introduction to Managerial Accounting: 8e Brewer, Garrison, and Noreen; McGraw-Hill  
\*If you prefer a physical book the WKU Store has copies you can purchase.
- Connect software via your WKU Day One Access program.
- **See flyer under the 'Start Here' link in Blackboard for instructions to access the course section in Connect**

These materials will be delivered to you automatically by enrolling in this course unless you choose to opt-out. The WKU Store will charge your Student Bill after the Add/Drop period, and you will see a charge appear under this Term along with Tuition and Fees. For more information or to opt out go

to: <https://www.wkustore.com/topic.aspx?name=day-one-access>

**\*\*If you opt out of the Day One Access Program, you will not receive the discounted pricing on your etext and Connect materials.**

**\*note: your Connect assignments will be integrated with Blackboard. In other words, the assignment links will be under the content folders in Blackboard for each chapter. Any Connect assignment labeled as 'practice' does not have due dates or points that will affect your grade. In regard to the 'extra practice multiple choice' and 'concept overviews with videos' assignments. I must set a due date so you have access to them for studying after we have covered the applicable chapter.**

2) Simple 4-function calculator

3) In order to complete the exams for this class, you will need to download a software called Respondus. This software has specific system requirements as follows:

- **Windows: 10, 8, 7. Windows 10S is not a compatible operating system.**
- **Mac: OS X 10.12 to macOS 10.15. \***
- **iOS: 11.0+ (iPad only). Must have a compatible LMS integration. The LockDown Browser iPad app is not compatible with Sakai LMS servers. All Sakai users will need to use a computer with a compatible operating system.**
- **Web camera (internal or external) & microphone**
- **A broadband internet connection**
- **You cannot download Respondus using a Chromebook or the Linux operating system.**

Please use the following link to download Respondus: <https://td.wku.edu/TDClient/KB/ArticleDet?ID=754>

4) Visit the WKU Technology Requirements page (<https://www.wku.edu/online/srp/tech-req.php>) for the details of what you will need to be successful in any WKU online course.

## COURSE OBJECTIVES:

- 1) Describe the basic differences between financial and managerial accounting.
- 2) Explain the aims, functions, uses and influence of accounting in management decision-making
- 3) Identify and use key cost terms, concepts and classifications.
- 4) Apply variable, fixed and mixed cost behavior concepts in preparing contribution margin format income statements.
- 5) Use various performance evaluation methods.
- 6) Analyze financial data for financial statement ratios, cost-volume-profit analysis, cash flow analysis, incremental analysis techniques and budgeting.
- 7) Explain the master budget process and be able to prepare the budgeted income statement with its supporting budgets and the cash budget with its supporting schedules.
- 8) Understand capital budgeting techniques and be able to analyze alternative capital project investments.

\*Pre-requisite: Completion of Financial Accounting (ACCT 200) or an equivalent course. Accounting majors must have passed ACCT 200 with a “B” or higher grade to take this course.

## GRADING:

**Final grades will be based on the following points:**

Exam I .....	100
Exam II.....	100
Exam III .....	100
Final Exam.....	125
Homework and LearnSmart.....	75
Total Points.....	500

COURSE GRADE:

- A: 450 to 500 points
- B: 400 to 449 points
- C: 350 to 399 points
- D: 300 to 349 points
- F: less than 300 points

## EXAMINATION POLICIES AND PROCEDURES

- There will be three online exams given during the semester and a cumulative final examination at the end of the semester. **The final exam will be given on December 9<sup>th</sup> from 1p to 3p. This is not negotiable so, please make arrangements now to adhere to the accounting department policy for the final exam.**
- The exams will be given using 'Respondus' software that locks down the user's browser and monitors test takers visually using their webcam.
- All exams will be closed book and closed notes. All electronic devices will need to be put away. Cell phones may not be visible during exams. For any student whose cell phone becomes visible during an exam, the exam will be terminated and a grade of ZERO (0) will be automatically assigned.
- Only simple four-function non-programmable calculators (excluding financial calculators) are permitted for exams. Multi-function devices such as electronic notebooks, pads and cell phones that also operate as calculators are NOT permitted.
- The material for exams will come from the textbook, homework, videos, lecture slides, and any supplemental materials provided.

## INSTRUCTOR'S RETENTION OF EXAMINATIONS

I will retain all exams on Blackboard for your review throughout the semester. All examinations will be retained for six weeks into the following semester. The examinations will then be deleted with the course site. Anyone wishing to discuss an examination should contact me prior to the time the course site is deleted.

## MAKE UP AND ASSIGNMENT DEADLINE POLICIES

There are NO make-ups for exams. If you cannot take an exam during the designated date/time-frame, you are REQUIRED to notify me PRIOR to the date of the exam. You may notify me by e-mail, voice mail or in person. If an exam is missed and you have provided appropriate documentation for an unavoidable absence, the weight of the missed exam will be added to the final exam. In general, accommodations are not made for homework that is submitted late. In addition, assignments for which students have not followed instructions will not be accepted.

## COURSE PROCEDURES:

Contributing to online discussions, volunteering to answer questions posed, asking relevant questions, and answering questions; these are all elements of class participation and are important to your learning experience. Professional behavior in your online comments is important. The instructor has the right to deduct up to 10% of your overall grade due to any unacceptable professional behavior.

ATTENDANCE: Online classes are largely self-paced. However, there are clear dates for tasks and assignments to be completed each week. If you fall behind, it is your responsibility to communicate with me about what is impacting your progress in the class.

## REQUIRED ACTIONS TO BE SUCCESSFUL IN THIS CLASS:

1. Read each chapter and complete the LearnSmart assignment (in general, due at the end of the day each Monday for each course week...see Connect for specifics) before you watch the chapter videos or start working on the homework. Each LearnSmart assignment will be worth 5 points for a total of 55 points for the semester. An in-depth review for conceptual understanding is required. You are responsible for ensuring your understanding of assigned topics by reviewing the material, watching the videos and asking questions. You may ask questions using the discussion board in Blackboard or by asking me directly via email.

2. I will work through key problems step-by-step for each chapter and there will also be concept overviews with videos posted in Connect. Please write out your notes on how to work through the problems I present on paper before attempting the online homework. After each chapter, you will find homework assigned via Connect that **will be graded** (3 attempts allowed before homework grade is assigned). There will be **55 points available** (5 points for each assignment) for **ALL the Connect homework** assigned for the semester. Both the homework points and the LearnSmart assignments (total of 110 points) can be used to reach the maximum of 75 non-exam points available in the course. Any points earned above this will be beneficial for exams but will not result in extra credit for homework and quiz points.

**\*Extra practice multiple choice questions (ungraded) will be posted in Connect for each chapter to provide you with additional assistance in making sure you understand the material. These will also serve as a study guide for exams. I will also conduct live review sessions to help prepare you for exams.**

4. Review Blackboard and your email regularly for course information and participate in the discussion board. You are responsible for all communications made through Blackboard and/or email.

## TUTORING

\*I encourage any student having difficulty to contact me immediately. We have resources to help ensure you are successful in the class.

\*Free tutoring is available through the Student Success Center (located in Grise Hall room 436 or via Zoom). You can sign up for tutoring using tutor trac at <https://tracweb.wku.edu/TracWeb40/>

## COLLEGE OF BUSINESS CORE LEARNING OBJECTIVES:

1. Students will demonstrate communication skills in written and oral forms. Students will be evaluated on coherence and organization, delivery, grammar and syntax, and proper use of materials and mechanics in their communication samples.
2. Students will demonstrate an awareness of ethical issues in business and society.
3. Students will demonstrate the ability to solve problems through critical, reflective, and integrative thinking.
4. Students will demonstrate an awareness of the global business environment.
5. Students will demonstrate knowledge in each of the basic business disciplines including Accounting, Business Statistics and Quantitative Methods, Economics, Finance, Information Systems, Management (Organization and Management, Operations, Legal Environments), and Marketing.

## UNIVERSITY POLICIES AND SERVICES:

### Title IX Misconduct/Assault Statement

Western Kentucky University (WKU) is committed to supporting faculty, staff and students by upholding WKU's [Title IX Sexual Misconduct/Assault Policy](#) (#0.2070) and [Discrimination and Harassment Policy](#) (#0.2040). Under these policies, discrimination, harassment and/or sexual misconduct based on sex/gender are prohibited. If you experience an incident of sex/gender-based discrimination, harassment and/or sexual misconduct, you are encouraged to report it to the Title IX Coordinator, Andrea Anderson, 270-745-5398 or Title IX Investigators, Michael Crowe, 270-745-5429 or Joshua Hayes, 270-745-5121. Please note that while you may report an incident of sex/gender based discrimination, harassment and/or sexual misconduct to a faculty member, WKU faculty are "Responsible Employees" of the University and MUST report what you share to WKU's Title IX Coordinator or Title IX Investigator. If you would like to speak with someone who may be able to afford you confidentiality, you may contact WKU's [Counseling and Testing Center](#) at 270-745-3159.

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### ADA Accommodation Statement

In compliance with University policy, students with disabilities who require academic and/or auxiliary accommodations for this course must contact the Student Accessibility Resource Center located in Downing Student Union, Room 1074. The SARC can be reached by phone number at 270-745-5004 [270-745-3030 TTY] or via email at [sarc.connect@wku.edu](mailto:sarc.connect@wku.edu). Please do not request accommodations directly from the professor or instructor without a faculty notification letter (FNL) from The Student Accessibility Resource Center.

### WKU Counseling and Testing Center

The university experience should be challenging, but not overwhelming. To this end, the WKU Counseling Center provides a variety of services to help strengthen students' capacity to tolerate distress, form healthy relationships, and seek healthy expressions of their ideals and values. If you would like to speak with someone, you may contact WKU's [Counseling and Testing Center](#) at 270-745-3159 or use their Here To Help service at <https://www.wku.edu/heretohelp/heretohelpemail.php>. If you need immediate help, please visit the Counseling Center in 409 Potter Hall or call the 24-hour emergency help line at 270-843-4357.

## CHEATING:

Cheating is not tolerated and will be dealt with according to University policy. Cheating includes, but is not limited to: putting forth another student's and representing it as your own, looking at another person's quiz/exam/calculator and/or allowing another person to look at your quiz/exam/calculator. IF A STUDENT IS CAUGHT CHEATING, THE STUDENT WILL BE REPORTED TO JUDICIAL AFFAIRS—WHETHER THE CHEATING INCIDENT IS ON A 5 POINT QUIZ OR A 100 POINT EXAM—IT IS UNACCEPTABLE.

### ACCT 201 Fall 2020 Tentative Schedule

WEEK 1	Intro and Chpt 1: Managerial Accounting and Cost Concepts	Register for Connect Syllabus quiz due end of day 08/27/20
8/24 -8/28		Key Problems E:1-2, 1-3, 1-4, 1-5, 1-17 P: 1-23 Connect Graded Homework due end of week
WEEK 2	Ch. 2: Job Order Costing: Unit Costs	Key Problems E 2-1, 2-2, 2-3, 2-4, 2-8, 2-10
8/31-9/4	<b>Last Day to Add/Drop 08/31/20</b>	Connect Graded Homework due end of week
WEEK 3	Ch. 3: Job Order Costing: Cost Flows	
9/7-9/11		Connect Graded Homework due end of week
WEEK 4	<b>Exam 1: Chapters 1-3</b>	
9/14-9/18		
WEEK 5	Ch. 4 Activity Based Costing	
9/21-9/25		Connect Graded Homework due end of week
WEEK 6	Ch. 5: Process Costing	
9/28-9/30		Connect Graded Homework due end of week
<b>Fall Break 10/1 - 10/2</b>		

WEEK 7	Ch. 6: Cost Volume Profit Analysis	
10/5-10/9		Connect Graded Homework due end of week
WEEK 8	<b>Exam 2: Chapters 4-6</b>	
10/12-10/16		
WEEK 9	Ch. 8: Master Budgeting	
10/19-10-23		
WEEK 10	Ch. 8: Master Budgeting	Connect Graded Homework due end of week
10/26-10/30		
WEEK 11	Ch. 9: Flexible Budgets, Standard Costs and Variances	
11/2-11/6		
<b>Last Day to Withdraw 11/02/2020</b>		
WEEK 12	Ch. 9: Flexible Budgets, Standard Costs and Variances	Connect Graded Homework due end of week
11/9-11/13		
WEEK 13	Ch 10: Performance Measurement	
11/16-11/20		
WEEK 14	<b>Exam 3: Chapters 8-10</b>	
11/23-11-24		
<b>Thanksgiving Break 11/25 - 11/27</b>		
WEEK 15	Chapter 11: Differential Analysis	
11/30-12/4		Connect Graded Homework due before final exam
<b>12/09/20</b>	<b>Final Exam 1-3p</b>	

\*Please go to the Test and Quizzes link in Blackboard to take the syllabus quiz and get access to the chapter 1 material.