ACCY 2002
Introductory Managerial Accounting

COURSE AND CONTACT INFORMATION

Course: ACCY 2002 Introductory Managerial Accounting

Semester: Fall 2016
Time: M 3:30 pm – 6:00 pm
Location: Duques 250
Office: Funger 601N Monday 6:15 – 7:00 or Monday between 1:30 and 3 pm by appointment

INSTRUCTOR

Name: Joseph St. Denis
Phone: 202 321 3321
E-mail: jstden@gwu.edu

COURSE DESCRIPTION

This course is an introduction to the use of accounting information by managers for decision making, costing, budgeting, performance evaluation and control. The course provides a framework for identifying, evaluating and resolving accounting issues faced by managers.

COURSE PREREQUISITE(S)

ACCY 2001 Introductory Financial Accounting

TEXTS and Materials

The required text for this course has been made available for purchase at the bookstore in the Marvin Center.

Managerial Accounting, 15th Edition
Access to a computer with MS Excel
Case study material to be provided

CLASS POLICIES

Students are expected to attend all classes.
Class begins promptly at 3:30 pm and ends at 6:00 or when the Instructor dismisses the class. Please do not enter or leave the classroom during class without permission except for emergency.
We will take a 5-minute break beginning sometime between 4:30 and 5:00 during each class.

Make up exams will only be given to students who have missed the regularly scheduled exam due to major illness or force majeure.

Grades will be weighted as follows:

Midterm: 25%
Final: 40%
Cases and participation in discussion/exercises: 15%
Quizzes: 20%

Final is cumulative.
Cases will be provided by instructor
Short quizzes will be given each week on the material discussed the previous week

**Topics and Reading Assignments**

<table>
<thead>
<tr>
<th>Date</th>
<th>Topics</th>
<th>Text</th>
<th>Exercises</th>
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<tbody>
<tr>
<td>8/29</td>
<td>Overview and Introduction to Managerial Accounting Concepts</td>
<td>Ch. 1, App. 1A Ch. 2 App. 2A</td>
<td>Exercises: 1-2, 1-4, 1-5, 1-6, 2-1, 2-2, 2-3, 2-5, 2-6, 2-11, 2-13, 2-21, 2A-2, 2A-5</td>
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<tr>
<td>9/12</td>
<td>Job-Order Costing</td>
<td>Ch. 3, App. 3A,</td>
<td>Exercises: 3-1, 3-3, 3-4, 3-5, 3-9, 3-11, 3-13, 3-15, 3-18, 3-25, 3-27, 3A-3, 3A-5</td>
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<tr>
<td>9/19</td>
<td>Process Costing</td>
<td>Ch. 4 App. 4A</td>
<td>Exercises: 4-1, 4-3, 4-7, 4-11, 4-15, 4A-3, 4A-5</td>
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<tr>
<td>9/26</td>
<td>Cost-Volume-Profit Relationships</td>
<td>Ch. 5</td>
<td>Exercises: 5-3, 5-7, 5-9, 5-13, 5-17, 5-21, 5-30</td>
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<td>10/3</td>
<td>Variable Costing and Segment Reporting</td>
<td>Ch. 6</td>
<td>Exercises: 6-3, 6-5, 6-7, 6-11, 6-17, 6-25</td>
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<td>Date</td>
<td>Topic</td>
<td>Chapter(s)</td>
<td>Exercises</td>
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<td>10/10</td>
<td>Activity-Based Costing</td>
<td>Ch. 7</td>
<td>Exercises: 7-1, 7-5, 7-7, 7-11, 7-15, 7-19</td>
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<td>10/17</td>
<td>Budgeting</td>
<td>Ch. 8</td>
<td>Exercises: 8-1, 8-3, 8-9, 8-11, 8-27, 9-3, 9-5, 9-9</td>
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<td>10/24</td>
<td>Review and Midterm Exam</td>
<td>Ch. 9</td>
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<td>10/31</td>
<td>Standard Costs and Variances</td>
<td>Ch. 10</td>
<td>Exercises: 10-1, 10-7, 10-9, 10-15</td>
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<td>11/7</td>
<td>Measurement and Analysis</td>
<td>Ch. 11 App 11A Ch. 12</td>
<td>Exercises: 11-1, 11-3, 11-5, 11-7, 11-17, 11A-1, 12-1, 12-3, 12-15, 12-21, 12-26, 12-33</td>
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<td>11/21</td>
<td>Statement of Cash Flows</td>
<td>Ch. 14</td>
<td>Exercises: 14-1, 14-3, 14-5, 14-7, 14-9</td>
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<td>12/5</td>
<td>Review/Case Presentations</td>
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<td>TBD</td>
<td>Final Exam</td>
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**University Policy on Religious Holidays:***

1. Students should notify faculty during the first week of the semester of their intention to be absent from class on their day(s) of religious observance;
2. Faculty should extend to these students the courtesy of absence without penalty on such occasions, including permission to make up examinations;
3. Faculty who intend to observe a religious holiday should arrange at the beginning of the semester to reschedule missed classes or to make other provisions for their course-related activities

[NOTE: for other university policies on teaching, see http://www.gwu.edu/~academic/Teaching/main.htm ]
ACADEMIC INTEGRITY
I personally support the GW Code of Academic Integrity. It states: “Academic dishonesty is defined as cheating of any kind, including misrepresenting one's own work, taking credit for the work of others without crediting them and without appropriate authorization, and the fabrication of information.” For the remainder of the code, see: http://www.gwu.edu/~ntegrity/code.html

SUPPORT FOR STUDENTS OUTSIDE THE CLASSROOM
DISABILITY SUPPORT SERVICES (DSS)
Any student who may need an accommodation based on the potential impact of a disability should contact the Disability Support Services office at 202-994-8250 in the Marvin Center, Suite 242, to establish eligibility and to coordinate reasonable accommodations. For additional information please refer to: http://gwired.gwu.edu/dss/

UNIVERSITY COUNSELING CENTER (UCC) 202-994-5300
The University Counseling Center (UCC) offers 24/7 assistance and referral to address students' personal, social, career, and study skills problems. Services for students include:
- crisis and emergency mental health consultations
- confidential assessment, counseling services (individual and small group), and referrals
http://gwired.gwu.edu/counsel/CounselingServices/AcademicSupportServices

SECURITY
In the case of an emergency, if at all possible, the class should shelter in place. If the building that the class is in is affected, follow the evacuation procedures for the building. After evacuation, seek shelter at a predetermined rendezvous location.