**Accounting 2130, Section 601**

**Managerial Accounting**

**Semester - Fall 2018**

**Thursday, 6pm – 8:45pm**

**KH Room 222**

Instructor: Christy Lynch Chauvin, CPA, CFE, MSA, CIA-Inactive

 My undergraduate and graduate degrees are from UNO

Office: KH 460

Office Phone: N/A

E-mail: clchauv1@uno.edu – Please contact me via email

Office hrs: Monday 3:30 – 3:45 and Wednesday 3:30 – 5:45

 I am only on campus on Mondays and Wednesdays

**Course Pre-requisite**: ACCT 2100

**Learning Objectives**

An introduction to the development and use of accounting information for internal business decisions. Topics include: cost terminology and classifications, methods of cost accumulation and analysis, budgets and standard costs, cost-volume-profit relationships, and other accounting fundamentals for production, marketing, and financing decisions.

**Required Course Materials**

Ebook or Hard Copy **with Connect Code**

 *Managerial Accounting, 16th edition*

 By Garrison, Noreen, and Brewer

You can purchase the Connect code independently from McGraw Hill or from the UNO bookstore. We will extensively use my notes in this class as the basis for tests and all work in Connect—your book publisher’s homework delivery system. Therefore, you will not need to purchase the text but must purchase the homework access code. The access to the ebook ends with the semester but an older edition would be a great thing to have as part of your accounting library.

There is a 14-day free trial for the Connect and the ebook. Use this to your advantage if waiting on financial aid. [Link for free trial, input code, or purchase Connect online](http://numberknowledge.com/menu-items/important-links/sign-up-for-connect/)

[Need help registering for Connect?](http://numberknowledge.com/menu-items/important-links/connect-registration-help/)

**Course Notes:** Your course notes and links can also be found at Prof Chauvin’s website – [NumberKnowledge.com](https://wp.me/P7w2Xf-XQ)  The password is UNO2130Learn

**Class and Test Supplies:**

 Mechanical pencil, polymer eraser and basic four-function calculator.

**Calculation of Grade**



Course grades will be assigned using a ten-point scale of points earned in relation to total points:

 A 90-100 – example 900 points to 1,000 points

 B 80-89

 C 70-79

 D 60-69

 F 59-0

**There is no extra credit available for this course unless provided by me. If you have a grade dispute, it must be brought to my attention within three business days after the grade is posted. If not disputed in this time frame, it will not be changed.**

**Pre Lecture Assignments and Homework**

This course uses McGraw Hill’s (your book publisher) homework management system--Connect. The links to the homework site and any assistance you need are in Moodle as well as [NumberKnowledge.com](http://numberknowledge.com/) (NK).

**Pre Lecture**

All chapters have pre lecture assignments. Links to these assignments can be found at NK. The lecture material for each chapter forms the basis for these assignments. These are (unless otherwise indicated) quick videos from your book publisher with some elementary questions on the video. You have unlimited attempts but only three check my work associated with any Connect project (unless otherwise stated).

**Homework**

You will have unlimited attempts and three check my work for these assignments. If you have participated consistently in class, I will add back 5% of your homework grade to make up for any missing homework or pre lecture assignment. In addition to the homework assignments, practice sets of homework (located at the bottom of the Connect homework assignments) can be used to practice for tests after the due date. These will not close until the semester ends and can be used to study for tests/final.

**Projects in Connect -** There are two projects in Connect. See the schedule for due dates.

 **Performance Measurement**

The assignment consists of viewing the publisher’s video on this material. There are only three (3) attempts allowed for this assignment. There is no lecture for this material. While it is important for you to be exposed to these concepts, the concept does not warrant class time.

 **Budget**

This is a lengthy project. The lecture for this topic will be delivered via a You Tube video. You will have unlimited attempts but only three check my work for this project.

**Connect System Problems:** The help number for Connect is 1-800-331-5094. I cannot fix problems with the Connect system; you must call them. If there is a documented case problem with Connect or a documented internet outage, send me the documentation if you need an extension. Don’t wait until the last minute and say there is a problem with Connect. You should call them in sufficient time to iron out any problem. Connect works best with Firefox, Chrome and Safari. No extensions will be granted for homework unless there is a Connect or internet problem.

# Class Attendance/Participation

Attendance and participation are graded. This is a highly interactive class. There will be lecture material and in-class problem solving for which you are expected to participate. Additionally, there are class days devoted to presentations of in-class assignments prepared by you. On those days, I ask you to hand in these assignments at the beginning of class and one will be chosen to review the answers. **You earn the right to a curve on tests by participating in class.**

If you miss a class, you are still responsible for the material and all lecture notes.

**Tests and Final**

Tests and the final will (mainly) be comprised of multiple choice and true/false questions. We will use scantrons; therefore, have a pencil on hand for test day. Bubble in your last name, then your first name. If you miss a test, the final grade will be the same grade for this test. If you miss a second test, the grade for the second test is zero.

You may only use a simple, four function calculator. **This is a UNO requirement.** If you have another type of calculator, I will confiscate it on test day and give it back to you upon completion of the test. Please see me if you have a question whether your calculator qualifies. **Phones cannot be used as calculators and must be turned off and stowed during an exam**.

**Studying for tests:** Everything in your notes and experiential learning will prepare you for your tests. There is nothing on your test which is not in your notes or something you did not do as part of the course requirements. Tests are comprised of using higher cognitive skills to apply what you have learned and are not another homework problem. You must not only know formulas but also what is important and once you have determined that, you must apply concepts. Therefore, it is important to understand theory (why) and problem solving (how).

**Extra credit:** See extra credit opportunities in NumberKnowledge.com for this class. Additionally, other extra credit opportunities will be announced in class and in Moodle.

**What to expect in class**

We will perform many in-class assignments based upon lectures and instructions. This method of instruction has been selected to aid in your retention of the material as it is expected you will remember more by doing than by simply reading or listening to a lecture.

**Class Communication**

I will use Moodle and email to communicate outside of class. Please check these often to remain abreast of changes. Please follow up any verbal communication with an email. I teach at other universities and will be better able to remember our conversation if you send me an email.

When you send me an email, [use these instructions to prepare a screen snip](http://numberknowledge.com/menu-items/important-links/how-to-perform-a-screen-snip/) which is easier to read than a screen shot.

**Academic Integrity**

Academic integrity is fundamental to the process of learning and evaluating academic performance. Academic dishonesty will not be tolerated. Academic dishonesty includes, but is not limited to, the following: cheating, plagiarism, tampering with academic records and examinations, falsifying identity, and being an accessory to acts of academic dishonesty. Refer to the [Student Code of Conduct for further information](http://www.uno.edu/student-affairs/documents/academic-dishonesty-policy-rev2014.pdf)*.*

**Accommodations for students with disabilities**

It is University policy to provide, on a flexible and individualized basis, reasonable accommodations to students who have disabilities that may affect their ability to participate in course activities or to meet course requirements. Students with disabilities should contact the Office of Disability Services as well as their instructors to discuss their individual needs for accommodations. For more information, [please go to the Office of Disability Services website](http://www.ods.uno.edu/).

**Drop date**

All students enrolled after the drop date will receive a letter grade of A, B, C, D, or F. You are expected to be aware of all important academic calendar dates.

# Classroom Conduct

**Turn cell phones off before class. Cell phones are not allowed to be used during class. Please be aware I have very little patience with students who have their cell phones out.** I will confiscate your cell phone if it is out and give it back to you at the end of class.

Treat faculty and fellow students with respect. The classroom is an academic environment, and there is no room for sarcasm or disrespectful behavior. I define disrespectful behavior. Students who do not follow this code of conduct will be given a warning via email and will be asked to meet with my privately before they can return to class. If you do return to class without meeting with me, I will ask you to leave. Any student with a second incident will be asked to leave the classroom. Any breach of the code occurring thereafter will result in a 5% penalty for each infraction on your overall score.

**Syllabus Changes**

Circumstances may warrant additions or clarifications to the Syllabus for anything except your grade determination. I reserve the right to make any changes.

**PLEASE NOTE:** We are using a new edition of the textbook this semester, and it will take a while before all lectures will be updated and all homework assigned. Lectures and homework will be current but working ahead is not advised.

**Class schedule**

The schedule is tentative. Changes may be made at my discretion and will be announced in class, by email or on Moodle.

