

**FREEMAN SCHOOL OF BUSINESS**

**ACCN 3010-02**

**Managerial Accounting**

**Summer 2022**

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| **Professor: Christy Lynch** | **Email:** CLynch8@tulane.edu | Office 504-314-7921(Rarely there) Use email to contact me.  |
| Class Times & Locations:All times are US CST | Section 02: Tue/Thurs 1:30pm – 5:00pm Distance Learning  |
| Office Hours & Location | Via Zoom by appointment – Tues/Thurs 12:45 – 1:30 |
|  | Course Website: [NumberKnowledge](https://numberknowledge.com/cost-and-managerial-classes/basic-page-2-3-3/) Case-Sensitive PW TUL3010Learn |

**Course Description**

Course examines how managers use accounting information to formulate plans, control operations and make informed managerial decisions. Students will learn cost behavior and how to use cost information in managerial decisions. Students will also learn how to develop a corporate budget and gather feedback to ensure that the budget is either properly executed or adjusted. (Restriction: Sophomore Standing or Above.)

**BSM Program Learning Outcomes**

* **Information Technology Goal:** Freeman BSM students will be able to use technology to gather, manipulate, and analyze reliable data for business decision-making.
* **Communication Abilities Goal:** Freeman BSM students will be effective oral and written communicators.
* **Discipline-Specific Knowledge Learning Goal:**  Freeman BSM students will have an understanding of core business theories and analytical and quantitative techniques in Statistics, Finance, Accounting, Management, Marketing, and Business Law.
* **Social Responsibility Learning Goal:** Freeman BSM students will have the business decision-making skills necessary to identify the relevant issues in a decision.  Students will have the discernment to determine the primary stakeholders and to apply business theories, ethical theories, moral theories, and the law to produce socially responsible decisions.

**Course Goals**

This course is designed to teach you the uses of accounting information for both planning and control of business organizations, which help managers achieve organizations’ strategic objectives. A major goal of the course is to develop your understanding of the relevance of accounting to internal management, from the procedures used to generate accounting data through to the types of analyses required to effectively use the information for managerial decision making. The topics of the course, especially opportunity costs, relevant costs, and other analysis techniques, are directly and immediately relevant to not only your professional careers, but also your personal success. We will also emphasize cost accounting and financial reporting of inventories for manufacturers.

**Student Learning Objectives**

As the result of this course, students should be able to:

* Understand how costs flow through organizations, and how costs are accumulated and reported
* Use these costs and associated revenues to make decisions about the best level of operations
* Prepare a budget
* Compare actual results to budgeted results and evaluate performance
* Use appropriate relevant costing data to analyze business decisions such as outsourcing and pricing,
* Evaluate the results of these decisions

**Course Material**

1. **Purchase access to the publisher’s homework and test system where all of your assignments will be graded.**
2. **Each day at the beginning of class**
	1. Sign into Canvas and launch class Zoom link
	2. Sign into [NumberKnowledge](https://numberknowledge.com/cost-and-managerial-classes/basic-page-2-3-3/) to find your lecture notes

**Below is a description of how our course is organized and an explanation of each website.**

1. **Tulane’s Canvas for**
	1. Link to Class Zoom page and password for access to Zoom as well as Zoom recordings
	2. Link to my Zoom office hours and password for access
	3. Announcements
	4. Grades.
	5. Class specifics such as the syllabus, schedule, class structure, etc.
2. [**NumberKnowledge.com**](https://numberknowledge.com/cost-and-managerial-classes/basic-page-2-3-3/) **– Our Course website**
	1. The case sensitive password is TUL3010Learn
	2. All Lectures
	3. All Post Lecture videos – Quick videos produced by me explaining the most complex materials in the lecture series. Can be used to reinforce learning and test preparation.
	4. Permanent links to syllabus, schedule, homework site, and other class specifics
3. **Connect – Our publisher’s website**
	1. We will use the ebook of our textbook in the Connect system. The bookstore will have the access code to purchase Connect. You may wish to purchase a hard copy in an older, less expensive edition for your accounting library.
	2. If you have not already paid for Connect access, we will sign up for access on the first day of class. You can sign up for 14-day free access but must pay on the 15th day.
	3. Houses all graded and extra credit assignments (Please see the schedule)
		1. Generally, unless otherwise noted in the schedule. Pre-Lecture Assignments are due by the beginning of class
		2. Generally, unless otherwise noted in the schedule. Homework, Projects, and Quizzes are due by 10pm on Sunday night.
	4. Houses all tests
	5. Houses all test prep materials in the Test Prep folder. These are prior assignments you can use to prepare for tests.
	6. You may always work ahead of an assignment due date. **However, assignments are due when indicated on the schedule.**
4. You should expect to use a calculator for your test. Computer programs are not allowed. You will be observed in Zoom during your tests.

## Evaluation Procedures and Grading Criteria

This course follows the faculty approved grading guidelines of a maximum class average GPA in the range of 2.700 to 3.000 for core classes and a maximum class average GPA in the range of 3.000-3.333 for business elective classes. Please note the stated average class GPA range is a maximum average range and the class average GPA range could be lower.

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| **Grade** | **A** | **A-** | **B+** | **B** | **B-** | **C+** | **C** | **C-** | **D+** | **D** | **D-** | **F** |
| **Points** | **100-****94** | **93-****90** | **89-****87** | **86-****83** | **82-****80** | **79-****77** | **76-****73** | **72-****70** | **69-****67** | **66-****63** | **62-****60** | **59-****or less** |

# Grade Breakdown:



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## Attendance Statement

Attendance is taken **and participation** is graded.

If a student cannot attend a class for any reason, please review the recorded Zoom video.

If your reason for missing class is beyond ordinary circumstances, please contact Student Affairs to obtain a lengthy extension.

An instructor may have a student who has excessive absences involuntarily withdrawn from a course with a WF grade after written warning at any time during the semester.

Please note the Zoom rules below. You must

* + Have your camera on
	+ Attend class in an environment that is not distracting to you or your classmates
	+ Sit at a table or desk (Not a couch or a bed – Points will be deducted)
	+ Wear clothing that you would typically wear to class
	+ Actively participate in class (that means you have read and contemplated the material assigned for that class and completed exercises) and participate in class discussions (Attendance and participation are graded).
	+ Attend the class for the entire class period

## Recordings of class sessions

Each class will be recorded and published in Canvas.

**ADA/Accessibility Statement**

Tulane University strives to make all learning experiences as accessible as possible. If you anticipate or experience academic barriers based on your disability, please let me know immediately so that we can privately discuss options. I will never ask for medical documentation from you to support potential accommodation needs. Instead, to establish reasonable accommodations, I may request that you register with the Goldman Center for Student Accessibility.  After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion. **Goldman Center contact information:** goldman@tulane.edu; (504) 862-8433; accessibility.tulane.edu.

## Code of Academic Conduct

The Code of Academic Conduct applies to all undergraduate students, full-time and part-time, in Tulane University. Tulane University expects and requires behavior compatible with its high standards of scholarship. By accepting admission to the university, a student accepts its regulations (i.e., [Code of Academic Conduct](https://college.tulane.edu/code-of-academic-conduct) and [Code of Student Conduct](https://conduct.tulane.edu/resources/code-student-conduct)) and acknowledges the right of the university to take disciplinary action, including suspension or expulsion, for conduct judged unsatisfactory or disruptive.

Unless I indicate differently on instructions, all assignments and exams are to be completed individually and without any study aid, including textbooks, class notes, or online sites. If you have any question about whether a resource is acceptable, you must ask the instructor rather than assume.

Religious accommodation policy

Both Tulane’s policy of non-discrimination on the basis of religion and our core values of diversity and inclusion require instructors to make reasonable accommodations to help students avoid negative academic consequences when their religious obligations conflict with academic requirements. Every reasonable effort should be made to allow members of the university community to observe their religious holidays without jeopardizing the fulfillment of their academic obligations. It is never acceptable for an instructor to compel a student to choose between religious observance and academic work. Absence from classes or examinations for religious reasons does not relieve students from responsibility for any part of the course work required during the period of absence. It is the obligation of the student to provide faculty within the first two weeks of each semester their intent to observe the holiday so that alternative arrangements convenient to both students and faculty can be made at the earliest opportunity. Students who make such arrangements will not be required to attend classes or take examinations on the designated days, and faculty must provide reasonable opportunities for such students to make up missed work and examinations. Exceptions to the requirement of a make-up examination must be approved in advance by the dean of the school in which the course is offered. A [religious calendar](https://tulane.app.box.com/v/2021-2022religiouscalendar) is available.

## Course Schedule/Outline/Calendar

**Grade challenges:** Grades must be challenged within five (5) business days of the test; otherwise, the grade will not change.

**After each test, your total grade will be updated.**

**There are no extra points available for this course unless provided by me. Please see your course schedule for extra point opportunities.**

**Goldman center eligible students** will have separate tests in Connect—one for 1.5 time and another for 2.0 time. Please interact with Goldman to be accepted for accommodations. Goldman will let me know you if you have accommodations.

**Disruptive Behavior:** Disruptive or disrespectful behavior is not allowed in class and will not be tolerated. I define any such behavior. Any instances will require a meeting between us, and you must meet with me before you return to class, or you will be asked to leave class until we have met. Disruptive behavior will affect your overall grade.

**Communication:** The best way to reach me is by email which is forwarded to my personal phone. Be sure to reference your class so I will recognize you.

**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.

**Tests:** While homework and class time prepare you for the tests—tests are based on higher, more cognitive learning beyond rote memorization. You will be expected to tie concepts together to answer questions posed in an unfamiliar manner. You will be given all information to answer competently but your mastery of the topic is being tested. **Your tests are not like your homework.**

1. Exams and quizzes will consist exclusively of multiple-choice questions with four answers or true/false questions. All materials discussed in class, whether in the text or not, will appear in examinations. All material in the lecture notes is considered when preparing tests.
2. Have on hand a calculator, pencil, eraser, scratch paper, and a charger for your device.
3. **You should not expect to ask questions during an exam unless related to an unfamiliar word**. My typical response to a test question is “I am testing whether or not you know this.” Send all questions via the chat feature in Zoom.

**Graded assignments in Connect**

Class will move very swiftly. Please be certain to rely on the pre-lecture materials, read your notes, or watch the post lecture videos in NK or you will feel at a loss during class.

Homework and project work in Connect is due when indicated.If there is a conflict between the syllabus published schedule and any other source, the syllabus published schedule prevails.

**Be certain to rely on the class schedule and not Connect to determine when assignments are due.**

# Pre-Lecture Assignments: There are pre-lecture assignments to be completed before class and are part of your homework grade. All chapters have pre-lecture assignments. These are usually quick videos from your book publisher with some elementary questions on the video. You have unlimited attempts.

**Homework:** You will have unlimited attempts. **Only your highest attempt will count.** Homework, assignments and projects are due when indicated. **Late submissions are not accepted unless there is documented case with Connect, your internet provider, or student affairs.** Please do not wait until the due date to try to complete the homework. The link to sign up for homework is in Canvas and NK.

 If you are having any difficulty with a problem, send me a screen snip so I can help you quickly. Screen snip instructions are in NK.

 PLEASE NOTE: Only Connect can solve **system** problems, contact them at 800-331-5094

 In Connect, **submit your work** to have it preserved. **DO NOT SAVE AND EXIT.**

 Connect does not work well with Internet Explorer.

**Post-Lecture:** These are YouTube videos prepared by me covering the more complex lecture topics. Use these to study for tests and to prepare for class.

**Connect Practice Sets:** In addition to homework, there are practice sets that mirror the pre-lecture and homework assignments. These will not close until the end of the semester. Use the practice sets to study for tests. They are located after graded homework in Connect and have a barbell icon.

Title IX:

Tulane University recognizes the inherent dignity of all individuals and promotes respect for all people. As such, Tulane is committed to providing an environment free of all forms of discrimination including sexual and gender-based discrimination, harassment, and violence like sexual assault, intimate partner violence, and stalking. If you (or someone you know) has experienced or is experiencing these types of behaviors, know that you are not alone. Resources and support are available: you can learn more at [allin.tulane.edu](http://allin.tulane.edu/).  Any and all of your communications on these matters will be treated as either “Confidential” or “Private” as explained in the chart below. Please know that if you choose to confide in me I am required by the university to share your disclosure in a Care Connection to the Office of Case Management and Victim Support Services to be sure you are connected with all the support the university can offer.  The Office of University Sexual Misconduct Response and Title IX Administration is also notified of these disclosures.  You choose whether or not you want to meet with these offices. You can also make a disclosure yourself, including an anonymous report, through the form at [tulane.edu/concerns](https://cm.maxient.com/reportingform.php?TulaneUniv&layout_id=0).

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| **Confidential** | **Private** |
| Except in extreme circumstances, involving imminent danger to one’s self or others, nothing will be shared without your explicit permission.* Counseling & Psychological Services (CAPS) | (504) 314-2277
* The Line (24/7) | (504) 264-6074
* Student Health Center | (504) 865-5255
* Sexual Aggression Peer Hotline and Education (SAPHE) | (504) 654-9543
 | Conversations are kept as confidential as possible, but information is shared with key staff members so the University can offer resources and accommodations and take action if necessary for safety reasons.* Case Management & Victim Support Services | (504) 314-2160 or srss@tulane.edu
* Tulane University Police (TUPD) | Uptown - (504) 865-5911 | Downtown – (504) 988-5531
* Office of University Sexual Misconduct Response and Title IX Administration | (504) 865-5611 or msmith76@tulane.edu
* Student Affairs Professional On-Call (24/7) | (504) 920-9900
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Emergency Preparedness & Response:

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| **EMERGENCY NOTIFICATIONS: TU ALERT** | **SEVERE WEATHER** |
| In the event of a campus emergency, Tulane University will notify students, faculty, and staff by email, text, and/or phone call. You were automatically enrolled in this system when you enrolled at the university. Check your contact information annually in Gibson Online to confirm its accuracy.  | * Follow all TU Alerts and outdoor warning sirens
* Seek shelter indoors until the severe weather threat has passed and an all-clear message is given
* Do not use elevators
* Do not attempt to travel outside if weather is severe

Monitor the Tulane Emergency website (tulane.edu/emergency/) for university-wide closures during a severe weather event |
| **ACTIVE SHOOTER / VIOLENT ATTACKER** | **EVERBRIDGE APP** |
| * **RUN** – run away from or avoid the affected area, if possible
* **HIDE** – go into the nearest room that can be locked, turn out the lights, and remain hidden until all-clear message is given through TU ALERT
* **FIGHT** – do not attempt this option, except as a last resort
* For more information or to schedule a training, visit emergencyprep.tulane.edu
 | * Download the Everbridge app from the App Store or Google Play store
* The Report feature allows you to silently and discreetly communicate with TUPD dispatchers
* The SOS button allows you to notify TUPD if you need help
* The Safe Corridor button serves as a virtual escort and allows you to send check-in notifications to TUPD
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**From: Tulane Office of emergency preparedness and response**

**Schedule**