

# Syllabus: ACG 2071, Introduction to Managerial Accounting

Fall 2016; ACG2071; 4 Credits

Online Course Site: <http://elearning.ufl.edu> (Canvas login)

**\*\*You must use Google Chrome to access the Canvas class website\*\***

Live Class: Tuesday & Thursday: 1:55 – 3:35 p.m. in Heavener 150

## Contact Information:

**Professor:** Deborah Garvin: J.D.; CPA; Master Lecturer, Fisher School of Accounting

**Office:** 311 Gerson Hall

**Office Hours:** Tuesday and Thursday: 11:00 – 12:30 p.m.; in my office, 311 Gerson Hall

**Email:** [ACG2071Instructor@warrington.ufl.edu](mailto:ACG2071Instructor@warrington.ufl.edu) (Email sent to Professor Garvin must be sent to this address from your UF email address.)

**Student Assistants:** Contact info on our Course Website homepage under “Connect With Us”.

Julie Varsha, Email: [ACG2071Mal@warrington.ufl.edu](mailto:ACG2071Mal@warrington.ufl.edu)

Alex Gottlieb, Email: [ACG2071SA1@warrington.ufl.edu](mailto:ACG2071SA1@warrington.ufl.edu)

**Course Description:** ACG 2071 is an introductory course that stresses accounting concepts and procedures related to generating and using accounting information for planning and control of business operations.

**Course Goal:** The goal of Managerial Accounting is to provide business managers with the information they need for *planning, control, & decision making*.

**Prerequisite:** Successful completion of ACG 2021 or its equivalent.

## Required Materials:

**Textbook & MyAccountingLab:** *Managerial Accounting*, Custom Edition for University of Florida, by Karen Braun & Wendy Tietz, Pearson Publishing Co.; ISBN: 1323307206. This Text which includes the MyAccountingLab access code can be purchased at the UF Bookstore for \$234.00

If preferred, you can purchase just the access code for MAL + Etext at the UF Bookstore for \$136.00.

You can also purchase the E-text and MAL access code direct from Pearson Publishing for \$110.00 and can pay an extra \$55.00 for a print upgrade of the textbook.

## Instructions for Registering for MyAccounting Lab:

1. Sign in to Canvas and enter the ACG2071 Canvas course.
2. Select **MyLab & Mastering** in Course Navigation pane to the left, and then select any course link on the Pearson page.
3. Enter your Pearson account **username** and **password** to Link Accounts. You have an account if you have ever used a Pearson MyLab product, such as MyMathLab, etc.  
If you don't have a Pearson account, select **Create** and follow the instructions.
4. Select an access option:
  - Enter access code that came with textbook or was purchased separately from bookstore
  - Buy access using a credit card or PayPal account
5. From the You're Done page, select **Go to My Courses**.

Note: We recommend you always enter your MyLab course through Canvas.

6. **Get Your Computer Ready.** For the best experience, check the system requirements for your product at: <http://www.pearsonmylabandmastering.com/system-requirements/>
7. Pearson has pulled together some tips and Knowledge Base (KB) articles from their Pearson Support site that will help answer some of the questions you may have as you get started with the MyLab for this course. The Word document with the FAQ is underneath the Syllabus on our Canvas Website.

**Contact Pearson 24/7 Technical Support at <https://support.pearson.com/getsupport/s/?tabset-dd12d=1>** After providing your name and email to the agent, make sure to tell them you access your course through Canvas. They will need the detail of your course, which can be found by clicking **MyLab/Mastering** from the navigation bar, then clicking the **Diagnostics** link at the top of the page. This information may be downloaded and attached to your chat. Please always provide an incident number to your professor if your issue remains unresolved.

## Course Policies

### How to Succeed in this Course

In order to succeed in this course you must keep up with the material. Many different concepts are covered in this course and the concepts build on each other from one chapter to the next. In addition to viewing the lectures, you should plan on spending 10–12 hours each week on this course. The following steps will ensure you perform to the best of your ability:

1. **Announcements:** Check them daily
2. **Text:** Read the assigned chapter and take notes on it before attending/viewing the lecture
3. **Lectures:** Attend or watch each lecture. Do not fall behind if you are viewing the lectures online
4. **Homework:** After Chapter Lecture is finished, complete the assigned homework
5. **Quizzes/Extra practice:** Take the quiz, if assigned, and complete extra practice problems in MyAccountingLab Study Plan (see MAL Study Plan under Homework on page 4)
6. **Office hours:** Attend Student Assistant office hours to review any difficulties with the homework

### Getting Assistance and Staying in Touch:

**Announcements:** There is an announcement section within the class website. Any change in office hours, exam dates, quiz dates, or class schedule will be posted there. Check the website daily, and make sure you do not turn off Announcements in your Notifications Settings on your Canvas course website: **You are responsible for all posted announcements.**

### Contact Information

**Problems with MyAccountingLab** (including any questions related to quizzes), contact the Student Assistant at: [ACG2071MAL@warrington.ufl.edu](mailto:ACG2071MAL@warrington.ufl.edu)

**Contact Pearson 24/7 Technical Support at <https://support.pearson.com/getsupport/s/?tabset-dd12d=1>** After providing your name and email to the agent, make sure to tell them you access your course through Canvas. They will need the detail of your course, which can be found by clicking **MyLab/Mastering** from the navigation bar, then clicking the **Diagnostics** link at the top of the page. This information may be downloaded and attached to your chat. Please always provide an incident number to your professor if your issue remains unresolved.

Please make sure that you are on a stable connection when completing any high stakes assignments, such as quizzes. A stable connection would be a campus computer lab or your home wifi network. An unstable connection would be a Starbucks or Panera network or an air card. As an additional tip, please always do a browser check and clear your cache and cookies often throughout the semester.

**Problems with Video Lectures:** For technical difficulties with access to class website, video lectures, and other technology-based resources, please contact Student Support at the Technology Assistance Center (TAC):

[TAC@warrington.ufl.edu](mailto:TAC@warrington.ufl.edu) 352-273-0248;

**Feedback to Students: In most cases, you can expect:**

- Response to your email from the instructor or a Student Assistant within 48 hours. If your concerns apply to a majority of the class, an announcement will be posted in the course website. Check the announcements daily.
- Grades to be posted within 3 business days of taking your quiz or exam.

**Office Hours**

My office hours are listed at the top of this syllabus and are held in Gerson 311. In addition to my office hours, each student assistant will hold office hours. You may attend the office hours of any of the student assistants. Contact the class website (under “Connect With Us”) for a list of the office hours held by each student assistant.

The student assistants will hold both actual and virtual office hours. The class website under “Connect With Us” includes instructions for accessing virtual office hours. Virtual office hours allow you to receive help from one of the student assistants remotely. The schedule of student assistant office hours located on the class website denotes which office hours are actual office hours (held in Gerson 125) and which are virtual office hours.

**Accessing the Course Website:**

Go to <http://elearning.ufl.edu/> and click on the canvas login.

Then: 1. Log in using your GatorLink Username and password

2. Choose ACG 2071 from the list of courses

Note: You must be registered for this course to be allowed access to the course materials. It may take 24hours for the website to be updated with the latest enrollment data from the Registrar’s Office.

Therefore, if you have just added the course and are denied access, try again in 24 hours.

**Lectures**

The class format is live lectures for those students wishing to attend the live lecture, space permitting, and online lectures for those students that want to watch a taped version of the live lecture. There may be a few times during the semester where there is not a live lecture due to Professor Garvin attending educational seminars. During those limited times, the lecture will be prerecorded ahead of time.

You are expected to attend or watch all lectures according to the schedule outlined below. The lecture notes cannot and should not be a substitute for class attendance. The lecture notes do not include all information discussed in class. Lecture notes are available on the class web site. You should print out a copy of the lecture notes or be able to view the lecture notes on your computer while you are watching lecture. Students are expected to read the assigned chapters before the related topics are discussed in class, this will aid in your understanding of the material we will be discussing in class. Students that attend the live lecture are encouraged to ask questions throughout the lecture. **Exam Performance in this class is highly correlated with class attendance and/or watching the class lectures.**

For issues with **technical difficulties related to video lectures**, contact the Technology Assistance Center.

[TAC@warrington.ufl.edu](mailto:TAC@warrington.ufl.edu) 352-273-0248

HVNR 206: Monday-Friday 8:00am - 10:00pm

HGS 236: Saturday-Sunday 7:00am - 9:00pm

**My Accounting Lab**

This course requires the use of MyAccountingLab from Pearson publishing company. All homework and Chapter quizzes will be assigned and graded through My Accounting Lab, available on our Canvas website.

**Homework:** Homework will be assigned in MyAccountingLab on our Canvas course website. Please see the MyAccountingLab registration instructions located on the first page of this Syllabus.

You should log in and complete the homework prior to the due date. After you log into our Canvas Website, click on MyLab and Mastering and then click on MyAccountingLab All Assignments to view all the Homework Assignments and the due dates. Homework will not be graded, but you must complete the homework assignment before you can take the assigned quiz.

In addition to assigned homework, MyAccountingLab provides many additional problems and resources to help with difficult areas. It is strongly suggested that you use the study plan to do additional problems. The Study Plan additional problems are classified by chapter and by Learning Objective within each Chapter. The Study Plan is also accessible under MyLab and Mastering. Click on MyAccountingLab Course Home, on the left menu, click on Study Plan, then click on All Chapters and click on the specific chapter for additional Problems to complete (organized by Chapter Learning Objective).

### **Quizzes**

1. There will be a quiz on this Syllabus to ensure that you have read this Syllabus. It counts 5 points of your course grade, and is available on our class website.
2. There will be an additional 7 quizzes on specific Chapters of our text during the semester which will be assigned and graded through MyAccountingLab. Each quiz counts 5 points. There will be a quiz at the completion of the following chapters: 2, 3, 5, 6, 7, 9, 10.
3. Chapter Quizzes are assigned after the chapter is covered in lecture:  
If chapter is completed during Tuesday's lecture, quiz will be Thursday.  
If chapter is completed during Thursday's lecture, quiz will be Tuesday.  
You must review Course Outline on the last page of this Syllabus or the calendar in MAL daily to see when a Chapter quiz is available & due.
4. You can access the Chapter quizzes from anywhere with internet access. Please review the system requirements for running MyAccountingLab prior to the due date for any quiz. You should be using Google Chrome to access MAL through our Canvas Website. You are required to complete the quiz on the date assigned. Having a computer that cannot access MyAccountingLab or a computer without internet access is not a valid excuse for missing a quiz.
5. Each Chap.quiz will open for a 24 hour period from 12:01 a.m. to 11:59 p.m. on the assigned date (i.e. you will be able to log in to MyAccounting lab & take the quiz any time during the 24 hour period.)
6. Once you open the Chapter quiz within MAL you will have a stated amount of time (usually 30 – 45 minutes) to complete the quiz. Do not start the quiz unless you have enough time to finish the quiz. Once the quiz is opened you will not be able to close out of the quiz and start over at a later time.
7. Make sure you only press the submit button when you have answered all questions on the Chapter Quiz. Once you press the submit button, your quiz will be graded and it cannot be reopened. Note that in order for your quiz to be graded, you must press the submit button when you finish the quiz. If you close out of a MAL quiz without pressing the submit button, your quiz will not be graded and you will not have another opportunity to take the quiz.
8. If you are ill and unable to take a quiz on the assigned date you must bring or email medical documentation to the MyAccountingLab student assistant's office hours (or send via email to [ACG2071MAL@warrington.ufl.edu](mailto:ACG2071MAL@warrington.ufl.edu)) within one week of the quiz date. Once medical documentation is received, you will be granted access to take the quiz.
9. If you are going to miss a quiz for an excused reason (as determined at the instructor's discretion) you must bring documentation of the excused absence to the MyAccountingLab student assistant (or send via email to [ACG2071MAL@warrington.ufl.edu](mailto:ACG2071MAL@warrington.ufl.edu)) at least one week prior to the quiz date. The MAL student assistant will work with you to set up a time to take the quiz.
10. You must follow the instructions included in each Chapter quiz question, and format your answer as requested in the instructions. Any answer incorrectly formatted will be marked incorrect (i.e. if the instructions state to round the answer to two decimal places and instead of answering 95.41 you answer 95.4 the answer is incorrect.) See the tutorial in MAL on "How to enter answers" in MyAccountingLab.

11. If you cannot access MyAccountingLab for any reason during a scheduled quiz, you must contact Pearson Tech Support for UF at 1-855-875-1797. You must tell Pearson support that your MAL is within your Canvas course website. **When you contact Pearson support, you will be assigned an incident number. Once you receive the incident number you will need to contact the MyAccountingLab student assistant at [ACG2071MAL@warrington.ufl.edu](mailto:ACG2071MAL@warrington.ufl.edu). You must include the incident number from Pearson in your email. If you do not have an incident number that was assigned prior to the quiz deadline, you will not be granted access to take the quiz.**
12. Any questions regarding your quiz or the grade received on a quiz must be sent to the MAL student assistant at [ACG2071MAL@warrington.ufl.edu](mailto:ACG2071MAL@warrington.ufl.edu) within **2 days** of the quiz due date. There will be no exceptions to this policy. You may review your quiz results with any of the Student Assistants during their office hours.

### **Exam Policies**

1. Students must be officially registered for the course at the time of the exam to sit for the exam.
2. **Students registered for Section 0011 will take assembly exams on UF campus.** Exam locations for students taking the exam in Gainesville will be announced in class and posted on the class website. The three Exams are UF Assembly exams so there should be minimum conflicts with any other course exams since Assembly exams have priority over regular classes and regular class examinations scheduled at the same times.
3. **Students registered for Section 0012 will take their exams online through Proctor U. Please see ProctorU Exam instructions on our Class Website homepage under Student Guides: Proctored Exams. You must follow all instructions to be able to take your exams online through Proctor U.**
4. The exams are **not** cumulative; each exam covers the material as outlined on the Course Schedule.
5. There are no makeup exams. If you have an exam conflict with an assembly exam in another course, please contact Professor Garvin as soon as possible, or at least 10 days before the exam date. If an examination is missed **without** a valid, documented excuse, you will receive a grade of zero for the exam. There will be no exceptions made to this requirement.
6. Excused absences from exams are at the discretion of the course instructor. Events such as weddings, family vacations and reunions, cruises, conventions and other student organization events, job interviews and club sports will NOT be considered excused absences from an exam. Consistent with University policies, accommodations made for conflicts with religious observances will **not** include accommodation for travel plans. Excused absences due to illness require a doctor's note dated within one day of the exam date (one day before or after) and must be received within one week of the exam. A note indicating that you were seen at the student health center the day of the exam is not sufficient documentation of a medically excused absence from an exam. The note must say that you were medically unable to take the exam.
7. If a student misses Exam 1 or 2 with a valid documented medical excuse, then the remaining exams will be reweighted accordingly. There are no makeup exams.
8. **Students MUST take Exam 3 at the scheduled time. No exceptions.** If a student misses Exam 3, and has a valid medical excuse, and has completed all other course requirements, student will be assigned a grade of incomplete and will be required to take Exam 3 at the end of the next term. If a student misses Exam 3 with an excused absence and has an excused absence from either Exam 1 or Exam 2, a grade of incomplete is not available under University policy, and the student must request a medical withdrawal from the course.
9. Calculators are not required on any exam, but may be used on the exams. The only Calculators allowed to be used on the exam are basic 4-Function non-programmable calculators with no memory. **Use of a programmable calculator will be considered a violation of the UF honor code.**
10. The official University of Florida "Gator 1" identification card must be presented at each examination without exception.

11. Students will only be allowed to bring their Gator 1 ID card, appropriate calculator, and their pencils to the exam. Any other belongings that are brought to the exam must be left at the front of the room. Exam proctors will not be responsible for any belongings brought to the exam. For this reason, you should only bring the items listed above.
12. All exams will consist of 30 multiple choice questions counting 4 points apiece & require answers be put on a scantron. You will have two hours to complete each exam. Only answers included on your scantron will be graded and you will not be allowed extra time to bubble in your answers after the two hour exam period has ended. Any student who continues to bubble their scantron after time is called will lose 5 points on the exam. **You are not allowed to take any exam materials out of the Exam Room.**
13. Students may review their exams during either mine or any of the student assistants' office hours for two weeks one week following the date the exam grades are posted. Instructor will post an announcement on our Course Website to notify students when the exam review period begins and ends. Exam reviews are intended to enhance your understanding of exam questions missed and **not** for grade negotiations.

Continued on next page

# Grading Policies

Your grade will be based solely on the following:

Exam 1	120 points
Exam 2	120 points
Exam 3	120 points
Syllabus Quiz	5 points
MAL Chapter Quizzes	35 points
<b>Total</b>	<b>400 points</b>

Final course grades will be based on the following numeric scale indicating the minimum number of total course points needed to achieve each letter grade: **(Course grades based on total points, not percentages)**

Minimum Points	Course Grade
360	A
348	B+
320	B
308	C+
280	C
268	D+
240	D
Below 240	E

## Course Grade

Grades will be determined solely by your performance on the exams and quizzes. Grades are not subject to negotiation. Being close to the next higher grade is not a relevant issue for discussion of a grade adjustment. Extra credit in this course is not available.

## Grade Values:

Grade point value per credit hours for each letter grade is assigned by the Registrar's Office.

<https://catalog.ufl.edu/ugrad/current/regulations/info/grades.aspx>

Requirements for class attendance and make-up exams, assignments, and other work in this course are consistent with university policies that can be found at:

<https://catalog/ufl.edu/ugrad/current/regulations/info/attendance.aspx>

## Examination Dates

Exam 1: Monday night, September 19: 8:20 – 10:20 p.m.; Location TBA

Exam 2: Tuesday night, October 25: 8:20 – 10:20 p.m.; Location TBA

Exam 3: Tuesday night, December 6; 8:20 – 10:20 p.m.; Location TBA

# University Policies

## Accommodating Students with Disabilities

Students requesting accommodation for disabilities must first register with the Dean of Students Office (<http://www.dso.ufl.edu/drc/>). The Dean of Students Office will provide documentation to the student who must then provide this documentation to the instructor when requesting accommodation. You must submit this documentation prior to submitting assignments or taking the quizzes or exams. Accommodations are not retroactive, therefore, students should contact the office as soon as possible in the term for which they are seeking accommodations.

## **Academic Misconduct**

UF students are bound by The Honor Pledge which states, “We, the members of the University of Florida community, pledge to hold ourselves and our peers to the highest standards of honor and integrity by abiding by the Honor Code. On all work submitted for credit by students at UF, the following pledge is either required or implied: “On my honor, I have neither given nor received unauthorized aid in doing this assignment.” The Honor Code (<http://www.dso.ufl.edu/sccr/process/student-conduct-honor-code/>)specifies a number of behaviors that are in violation of this code and the possible sanctions. Furthermore, you are obligated to report any condition that facilitates academic misconduct to appropriate personnel. If you have any questions or concerns, please consult with the instructor or TAs in this class.

## **Coping with Stress**

The following is an excerpt from a memo sent out to faculty by the Dean of Students: During stressful periods of time, there is an increased tendency for students to isolate and alienate themselves from other, and many students will need help and encouragement in seeking assistance. The University and the Gainesville community provide a variety of counseling and support services to assist students. A complete list of counseling & support services can be found on the Dean of Students Web site at: <http://www.dso.ufl.edu/supportservices/campuscounseling.php>

## **Evaluation:**

Students are expected to provide feedback on the quality of instruction in this course based on 10 criteria. These evaluations are conducted online at <https://evaluations.ufl.edu> Evaluations are typically open during the last two or three weeks of the semester, but students will be given specific times when they are open. Summary results of these assessments are available to students at <https://evaluations.ufl.edu/results/>

## **Student Complaint Website**

Should you have issues with your experience in this course that cannot be resolved with the instructor, department, or program, please visit <http://www.distance.ufl.edu/student-complaints> to submit a complaint.

**See next page for Course Schedule**

## ACG 2071 Topical Outline; Fall 2016

Module	Date	Chapter	Topic	Tentative Quiz Dates	
1	T; 8/23	1	Overview & Intro to Managerial Accounting	Syllabus Quiz: 9/2	
	Th; 8/25	1 & 2	Building Blocks of Managerial Accounting		
	T; 8/30	2	Finish Chpt 2	Chpt 2 Quiz: 9/1	
	Th; 9/1	3	Job Costing		
	T; 9/6	3	Finish Chpt 3	Chpt 3 Quiz: 9/8	
	Th; 9/8	4	Activity-Based Costing; Lean Operations		
	T; 9/13	4	Finish Chpt 4		
	Th; 9/15	1-4	Exam 1 Review Problem Solutions – Video; No live class on 9/15		
	<b>Monday; 9/19</b>		<b>Exam 1 on Chpts 1 – 4</b>		
	<b>Tuesday; 9/20</b>		<b>No Class</b>		
2	Th; 9/22	5	Process Costing		
	T; 9/27	5	Finish Chpt 5	Chpt 5 Quiz; 9/29	
	Th; 9/29	6	Cost Behavior		
	T; 10/4	6	Finish Chpt 6	Chpt 6 Quiz; 10/6	
	Th; 10/6	7	Cost-Volume-Profit Analysis		
	T; 10/11	7	Finish Chpt 7	Chpt 7 Quiz; 10/13	
	Th; 10/13	8	Relevant Costs for Short-Term Decisions		
	T; 10/18	8	Finish Chpt 8		
	Th; 10/20	5-8	Exam 2 Review Problem Solutions		
	<b>Tuesday; 10/25</b>		<b>Exam 2 on Chpts 5 – 8; No Live Class Tuesday Morning</b>		
	3	Th; 10/27	9	Master Budget	
		T; 11/1	9	Finish Chpt 9	Chpt 9 Quiz; 11/3
		Th; 11/3	10	Performance Evaluation	
T; 11/8		10	Finish Chpt 10	Chpt 10 Quiz; 11/10	
Th; 11/10		11	Standard Costs & Variances		
T; 11/15		11	Finish Chpt 11		
Th; 11/17		12	Capital Investment Decisions		
<b>T; 11/22</b>			<b>No Class</b>		
<b>Th; 11/24</b>			<b>No Class; Thanksgiving Holiday</b>		
T; 11/29		12	Finish Chpt 12		
Th; 12/1		9-12	Exam 3 Review Problem Solutions		
<b>Tues; 12/6</b>		<b>Exam 3 on Chpts 9 – 12; No Live Class Tuesday morning</b>			

**Disclaimer** This syllabus represents my current plans and objectives. As we go through the semester, those plans may need to change to enhance the class learning opportunity. Such changes, communicated through the Announcements on the Course Website, are not unusual and should be expected.