

Syllabus: ACG 2071, Introduction to Managerial Accounting

Summer 2017; 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: Monday, Tuesday, Wednesday: 8:30 – 10:45 a.m.; Thursday, 9:30 – 10:45 a.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: 10:45 – 12:00 pm; in my office, 311 Gerson Hall

Email: 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”.

Alexis Bright, Email: ACG2071Mal@warrington.ufl.edu

Suzanne Trick, Email: 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* to add value to their Business.

Prerequisite: Successful completion of ACG 2021 or its equivalent.

Required Materials:

Textbook & MyAccountingLab: Managerial Accounting, 4th Edition, by Karen Braun & Wendy Tietz, Pearson Publishing Co.

The purchase options for the textbook are as follows:

UF Bookstore

- Full package with value edition of textbook, e-text, and access to MyAccountingLab
- E-text and access code to MyAccountingLab

Direct from Pearson Publishing Co.

- E-text and access code to MyAccountingLab
- Value edition of textbook (print upgrade)
- Access Code to MyAccountingLab

This course **requires** the use of **MyAccountingLab** from Pearson Publishing Company. All quizzes will be assigned and graded through MyAccountingLab (accessed through our Canvas Class Website).

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. Go to Get Access to Your Pearson Course Content.
4. **Accept** the End-User License Agreement and Privacy Policy. If you previously linked your Canvas & Pearson accounts, go directly to Pearson payment page. Skip to step 6.

5. To link your Canvas and Pearson accounts, do one of the following:

- If you already have a Pearson account, enter your username and password.

Tip: To look up your Pearson account, select **Forgot your username or password?**

- If you do not have a Pearson account, select **Create** and follow the prompts to create a new account. When you register for MyAccountingLab you **MUST** use your official gatorlink email address as your email address in my accounting lab. **IT IS ALSO MANDATORY** that you use your **OFFICIAL FIRST AND LAST NAME** (the names that are on file with the University of Florida). If you have previously registered for MyAccounting Lab and used a different email address than your official gatorlink email address, you must go into your MAL account and change your email address to your official gatorlink email address. This will ensure that your quiz grades are correctly transmitted to our Canvas Class Website. Failure to follow these instructions will result in an automatic 5 point deduction from your final Quiz Grade.

6. To get access to your Pearson course, do one of the following: Select an access option:

- Select **Access Code**, enter your access code, and select **Finish**.
- Under Use a Credit Card or PayPal, select the button with the applicable price and enter your payment information.

7. When the registration is complete, the **You're Done** page appears and you get a confirmation email. You can close the You're Done page and return to your Canvas course. From now on, when you select any of the MyLab & Mastering links in your Canvas course, your MyLab and Mastering course immediately opens in a new tab.

8. **Get Your Computer Ready.** For the best experience, check the system requirements for your product at: <http://www.pearsonmylabandmastering.com/system-requirements/>

9. 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. It is in the MyLab and Mastering Tab on our Canvas Website.

Note: Always enter your MyLab & Mastering course through Canvas.

Need Help? See [Help](#) for MyLab & Mastering with Canvas.

Contact Pearson 24/7 Technical Support at support.pearson.com/getsupport 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 12–15 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) for any concepts that you need more practice.
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

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. For more information on this, please **Contact Contact Pearson 24/7 Technical Support at <https://www.pearsonmylabandmastering.com/northamerica/myaccountinglab/students/support/index.html>** 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.

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 352-273-0248;

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

- Response to your email from the instructor or a Student Assistant within 2 business days. 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 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 24 hours 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. **Based on the last 8 years in which I have been teaching this course, 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

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 Monday's lecture, quiz will be Wednesday
 - If chapter is completed during Tuesday's lecture, quiz will be Thursday
 - If chapter is completed during Wednesday's lecture, quiz will be Friday
 - If chapter is completed during Thursday's lecture, quiz will be Monday.
 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 the quiz is opened, you will not be able to close out of the quiz and start over later. Therefore, do not start the quiz unless you have enough time to finish the quiz.
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) 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) 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. 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. You may review your quiz in MyAccountingLab after the quiz due date has passed. 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 within **1 day** of the quiz due date. There will be no exceptions to this policy.

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 4F42 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. All Exams are scheduled for 7:00 – 9:00 pm, eastern daylight savings time.

3. **Students registered for either section 4F54 or 4F58 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. Exam appointment times are only available from 6:00 – 8:00 pm, eastern daylight savings time. If you are not located in the Eastern Daylight Savings Standard Time, you should check the appointment times offered for the exam prior to the end of drop/add. Available exam times will not be adjusted according to the time zone in which you are located.**
4. **The policies in this syllabus do not change throughout the term. However, circumstances may require changes in exam dates or times. These will be announced in lecture and announcements on the class website. You will receive a score of zero if you miss an exam/quiz because of an exam date change or any other unexcused reason.**
5. The exams are **not** cumulative; each exam covers the material as outlined on the Course Schedule.
6. 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. More details on acceptable reasons for absence and UF policies on attendance are found <https://catalog.ufl.edu/ugrad/current/regulations/info/attendance.aspx>
7. 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.
8. If a student misses Exam 1 or 2 with a valid documented medical excuse, then your course grade will be determined based on recalculated total exam points. Student cannot miss both Exam 1 and Exam 2, even with an excused absence. There are no makeup exams.
9. **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 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.
10. 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 or a Business Analyst Calculator with no memory. **Use of a programmable calculator will be considered a violation of the UF honor code.**
11. The official University of Florida "Gator 1" identification card must be presented at each examination without exception.
12. 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.
13. All exams will consist of 30 multiple choice questions counting 4 points apiece and 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 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.**
14. Students may review their exams during any of **the student assistants' office hours for 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
Total	400 points

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: Wednesday night, July 5: 7:00 – 9:00 p.m.; Location TBA

Exam 2: Tuesday night, July 18; 7:00 – 9:00 p.m.; Location TBA

Exam 3: Tuesday night, August 1; 7:00 – 9:00 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/>). Dean of Students Office will provide documentation to the student who must then provide documentation to instructor when requesting accommodation. You must submit documentation prior to submitting assignments or taking 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

Your well-being is important to the University of Florida. The U Matter, We Care initiative is committed to creating a culture of care on our campus by encouraging members of our community to look out for one another and to reach out for help if a member of our community is in need. If you or a friend is in distress, please contact umatter@ufl.edu so that the U Matter, We Care Team can reach out to the student in distress. A nighttime and weekend crisis counselor is available by phone at 352-392-1575. The U Matter, We Care Team can help connect students to the many other helping resources available including, but not limited to, Victim Advocates, Housing staff, and the Counseling and Wellness Center. Please remember that asking for help is a sign of strength. In case of emergency, call 9-1-1.

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; Summer 2017

Module	Date	Chapter	Topic	Tentative Quiz Due Dates
1	M; 6/26	1	Overview & Intro to Managerial Accounting	Syllabus Quiz: 7/6
	T; 6/27	2	Building Blocks of Managerial Accounting	Chpt 2 Quiz: 6/29
	W; 6/28	3 & 4	Job Costing; Activity-Based Costing, Lean Production	Chpt 3 Quiz: 6/30
	R; 6/29	4	Activity-Based Costing; Lean Production	No Quiz Chpt 4
	M; 7/3	1-4	Finish Up & Exam 1 Review Problems	
	T; 7/4		No Class; Happy 4th of July!!	
	W; 7/5		Exam 1 on Chpts 1 – 4; 7:00 – 9:00 p.m. (No Live Class Wednesday morning)	
2	R; 7/6	5	Process Costing	
	M; 7/10	5 & 6	Process Costing ; Cost Behavior	Chpt 5 Quiz; 7/12
	T; 7/11	6 & 7	Cost Behavior; Cost-Volume-Profit Analysis	Chpt 6 Quiz; 7/13
	W; 7/12	7 & 8	Cost-Volume-Profit Analysis; Short-Term Business Decisions	Chpt 7 Quiz; 7/14
	R; 7/13	8	Short-Term Business Decisions	
	M; 7/17	5-8	Finish Up & Exam 2 Review Problems	No Quiz Chpt 8
	Tuesday 7/18		Exam 2 on Chpts 5 – 8; 7:00 – 9:00 p.m. (No Live Class Tuesday morning)	
3	W; 7/19	9	Master Budget	Chpt 9 Quiz; 7/21
	R; 7/20	10	Performance Evaluation	
	M; 7/24	10 & 11	Performance Evaluation; Standard Costs & Variances	Chpt 10 Quiz; 7/26
	T; 7/25	11 & 12	Standard Costs & Variances; Capital Investment Decisions	
	W; 7/26	12	Capital Investment Decisions	
	R; 7/27	9-12	Finish up & Exam 3 Review Problems	
	M; 7/31		No Live Class, Study for Exam 3	
	Tuesday 8/1		Exam 3; Chpts 9 – 12; 7:00 – 9:00p.m.	

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.