

Live class: Heavener 150, Tuesdays and Thursdays 1:55 – 3:35pm EST  
Website: <http://elearning.ufl.edu/> (use Google Chrome to access Canvas website)  
Instructor: Michael Schadewald, PhD, CPA  
Office hours: 332 Gerson Hall, Tuesdays and Thursdays 10:00 – 11:30am EST  
Email: Send emails to [ACG2071Instructor@warrington.ufl.edu](mailto:ACG2071Instructor@warrington.ufl.edu) from UF email address  
Phone: (352) 273-0211 office

Student assistant: Dayna Simon, [ACG2071SA1@warrington.ufl.edu](mailto:ACG2071SA1@warrington.ufl.edu)  
Student assistant, MyAccountingLab: Alex Gottlieb, [ACG2071Mal@warrington.ufl.edu](mailto:ACG2071Mal@warrington.ufl.edu)  
Office hours: For info, see Connect with Us on course Home page

**Course description.** This course will help you understand how managers use information about costs to make better decisions. The course is relevant for all business students. For example, marketing executives need to manage advertising budgets and decide whether to add or discontinue product lines. Likewise, human resource managers need to budget for employee recruitment, and evaluate the trade-offs between hiring more employees versus using independent contractors. Information about costs plays a central role in these decisions. Examples of skills you will learn in this course include determining product costs, computing the sales volume needed to breakeven, identifying relevant costs for production and marketing decisions, evaluating the performance of managers, and making capital investment decisions.

**Prerequisites.** Successful completion of ACG 2021, Introduction to Financial Accounting, or its equivalent. The primary difference between ACG 2021 and ACG 2071 is that financial accounting focuses on providing information used by external parties (stockholders, creditors and regulators), whereas managerial accounting focuses on providing information used internally by managers.

## REQUIRED MATERIALS

**Textbook.** The textbook is *Managerial Accounting*, 5th Edition, by Karen Braun and Wendy Tietz, Pearson Education, Inc.

**MyAccountingLab.** The course requires the use of Pearson's *MyAccountingLab*, which is an interactive, eLearning program. All chapter quizzes are taken and graded through MyAccountingLab. Always enter MyAccountingLab through our Canvas course website.

**Purchase options.** Textbook and MyAccountingLab (MAL)

- *UF Bookstore:* ▪ E-text version of book, MAL access code, and unbound hardcopy of book  
▪ E-text version of book and MAL access code
- *Pearson Education:* ▪ E-text version of book and MAL access code  
▪ Value edition of book (print upgrade)  
▪ MAL access code

**MyAccountingLab registration instructions:**

- Sign in to Canvas and enter the ACG2071 course website.
- Select MyLab and Mastering in the Navigation pane, and then select MyAccountingLab Course Home on the Pearson page.
- Enter your Pearson account username and password. You may have an account if you used a Pearson MyLab product in the past. If you do not have an account, follow the instructions to create an account.

When you register for MyAccountingLab, you **must** use your official GatorLink email address, and your official first and last name on file with the University of Florida. Otherwise, your quiz scores may not be transmitted to our Canvas course website.

- Enter the access code that you purchased with the textbook or separately, or buy access using a credit card or PayPal.
- When registration is complete, you get a confirmation email. From now on, when you select the MyLab and Mastering link in Canvas, MyAccountingLab will open in a new tab.

System requirements for using MyAccountingLab can be found at:  
<http://www.pearsonmylabandmastering.com/system-requirements/>.

Guidance for using MyAccountingLab with Canvas can be found at:  
<http://help.pearsoncmg.com/mylabmastering/canvas/student/en/index.html>.

**Pearson 24/7 Technical Support.** For technical difficulties with MyAccountingLab, contact <https://support.pearson.com/getsupport/s/> or (800) 677-6337. Provide your name and email, and tell the agent you access your course through Canvas. The agent will need details regarding our course, which are found by clicking MyLab and Mastering on the Navigation pane, and then clicking the Diagnostics link at the top of the page. Download this information and attach it to your chat. If your issue remains unresolved, provide an incident number to the instructor.

**GRADING POLICIES**

Your course grade will be based solely on the points you earn on exams and quizzes, as follows:

▪ Exam 1 .....	120
▪ Exam 2 .....	120
▪ Exam 3 .....	120
▪ Chapter quizzes (7 x 5 points each) .....	35
▪ Syllabus quiz .....	<u>5</u>
Total possible course points .....	<u>400</u>

Your final course grade will be based on the following numeric scale, which indicates the minimum number of total course points needed to achieve each letter grade:

A = 360 points (90%), B+ = 348 points (87%), B = 320 points (80%), C+ = 308 points (77%), C = 280 points (70%), D+ = 268 points (67%), D = 240 points (60%), Below 240 points = E.

Grades are **not** subject to negotiation, even if you are just one point short of the next higher grade.

The grade point value per credit hour for each letter grade is assigned by the Registrar's Office. For details, see <https://catalog.ufl.edu/ugrad/current/regulations/info/grades.aspx>.

## LECTURES

The class format is live lectures for students wishing to attend class in-person, space permitting, and online lectures for those students that want to watch a video of the lecture. Exam performance is highly correlated with attending class (live or online) and working homework problems on a **regular basis** according to the course schedule. The PowerPoint slides are available on the course web site. The slides do not include all the information discussed in class, however, and are not a substitute for attending class. You should print out a copy of the slides or be able to view the slides on your computer while attending class. To maximize the benefit from attending class, you should read or skim read the assigned chapter prior to class. Students who attend the live lecture are encouraged to ask questions.

For technical difficulties with the Canvas course website or video lectures, contact the Technology Assistance Center at [TAC@warrington.ufl.edu](mailto:TAC@warrington.ufl.edu), (352) 273-0248, or HVNR 206 (M-F, 8am-10pm) or HGS 237 (weekends, 7am-9pm).

## HOMEWORK

The exams are problem-oriented, so it is essential that you diligently work through the assigned homework problems. You should also complete the homework before you take a quiz. All homework is assigned and graded through MyAccountingLab, which you should access through our Canvas course website. To view the homework assignments, click on MyLab and Mastering and then click on MyAccountingLab All Assignments.

In addition to the assigned homework, the MyAccountingLab Course Home includes a Study Plan feature, which provides additional problems to help you with difficult areas.

For technical difficulties related to MyAccountingLab, contact Pearson 24/7 Technical Support (see above for contact information). For issues specific to ACG2071, contact the MyAccountingLab student assistant at [ACG2071MAL@warrington.ufl.edu](mailto:ACG2071MAL@warrington.ufl.edu).

## EXAMINATIONS

Each exam will consist of 30 multiple choice questions. Each question is worth 4 points. The exams are closed-book and closed-notes. The exams are not cumulative. Instead, each exam covers selected textbook chapters as outlined in the course schedule.

The three exams will be administered on the following dates and times:

Exam	Date	Time	Location
1	Wednesday, September 20	8:20 – 10:20 pm EST	To be announced
2	Monday, October 23	8:20 – 10:20 pm EST	To be announced
3	Tuesday, December 5	8:20 – 10:20 pm EST	To be announced

**On-campus assembly exams.** Students registered for **Section 02D1** will take assembly exams on UF campus. You must present your official UF Gator 1 identification card at each examination. Exam locations will be announced in class and posted on the course website. UF assembly exams have priority over regular classes and regular class exams scheduled at the same times, so there should be minimal conflicts. No student will be allowed to enter the exam room more than 30 minutes after the exam begins.

You will have two hours to complete each exam. Only answers recorded on your scantron sheet will be graded and you will not be allowed extra time to record your answers after the two hour exam period has ended. Any student who continues to bubble his or her scantron sheet after time is called will lose five points.

You are only allowed to bring your Gator 1 identification card, appropriate calculator, and pencils to an exam. The only calculators allowed 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. Any other belongings must be left at the front of the room. Exam proctors are not responsible for these items. Consequently, you should only bring the permitted items.

You are not allowed to take any exam materials out of the exam room.

**ProctorU exams.** Students registered for **Section 02D5** will take their exams online through Proctor U. See the Proctored Exam Student Guide posted on our course website for general instructions on how to take exams online through Proctor U. Exam appointment times are only available from 7:00 – 8:00 pm EST on the day of the exam. You will have two hours to complete each exam. At the end of two hours, the exam will close. Only answers selected prior to closing will be graded. See above for policy regarding the use of calculators.

**Make-up exams.** There are **no** makeup exams. If you miss an exam without a valid, documented excuse, you will receive a grade of zero for the exam. There will be no exceptions made to this requirement. If you have a conflict with an assembly exam in another course, notify the instructor as soon as possible and at least 10 days before the exam date.

**Excused absences.** Excused absences from exams are at the discretion of the instructor. Events such as weddings, family vacations and reunions, cruises, conventions and other student organization events, job interviews and club sports are **not** 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 injury or 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 doctor's note must say that you were medically unable to take the exam. If you miss Exam 1 or Exam 2 with a valid, documented medical excuse, then the remaining exams will be re-weighted accordingly.

All students **must** take Exam 3 at the scheduled time. No exceptions. If a student misses Exam 3 due to a documented medical reason or other excused absence, and has completed all other course requirements, the 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 for 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.

**Reviewing graded exams.** You may review your graded exams during the office hours of either the instructor or the student assistants for one week following the date the exam grades are posted. An announcement will be posted on the course website to notify you when the exam review period begins and ends. Exam reviews are intended to enhance your understanding of any exam questions you missed and not for grade negotiations.

## QUIZZES

There is a quiz on this Syllabus to ensure that you have read it. This quiz is available on the Canvas course website, and must be taken by the due date indicated in the course schedule. There are also quizzes on seven chapters of the textbook, as indicated in the course schedule. Each of the chapter quizzes is taken and graded using MyAccountingLab.

**Timing.** Chapter quizzes are taken after we finish discussing the chapter in class. If we finish a chapter on Tuesday, the quiz will be on Thursday. If we finish a chapter on Thursday, the quiz will be on the next Tuesday. Consequently, you must review the calendar in MyAccountingLab to see when a chapter quiz is actually available and due. The course schedule provides "tentative" quiz dates. In no case will the quiz be given prior to the tentative date.

Each chapter quiz will open for a 24 hour period from 12:01am to 11:59pm EST on the assigned date. You may log into MyAccountingLab and take the quiz any time during the 24 hour period. You are required to complete the quiz on the date assigned. There is no time limit on how long you take to finish a quiz, but you must finish it by 11:59pm EST on the assigned date.

**Procedures for taking quizzes.** You are required to complete each quiz on your own. Collaborating with anyone on a quiz is a violation of the UF Honor Code (reproduced below).

It is highly recommended that you work through the assigned homework questions before taking a quiz, but it is not required. 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. Make sure you have a stable Internet connection, such as a campus computer lab or your home WiFi network. Connections to networks provided by coffee shops, etc. may be

less stable. Not being able to access the Internet is not a valid excuse for missing a quiz. It may be helpful to do browser checks and clear your cache and cookies throughout the semester.

You must follow the instructions in each quiz, and format your answer as requested. Any answer incorrectly formatted is marked incorrect. For example, 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. For a tutorial, click the How to Enter Answers link on the MyAccountingLab Course Home page.

When you finish a quiz, you must press the submit button in order for your quiz to be graded. If you close out of a quiz before pressing submit, your quiz will not be graded and you cannot retake the quiz. Make sure you press the submit button only after you have answered all the questions on the quiz. Once you press submit, your quiz will be graded and it cannot be reopened.

**Technical problems with MyAccountingLab.** If you cannot access MyAccountingLab through the Canvas website during a quiz, you should contact Pearson 24/7 Technical Support (see above for contact information). If your issue remains unresolved, 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.

**Medical emergencies and excused absences.** If you are medically unable to take a quiz on the assigned date, you must bring documentation to the MyAccountingLab student assistant's office hours (or email to [ACG2071MAL@warrington.ufl.edu](mailto:ACG2071MAL@warrington.ufl.edu)) within one week of the quiz date. Once adequate documentation is received, the student assistant will grant access to the quiz.

If you know you will miss a quiz for an excused reason, as determined at the instructor's discretion, you must bring documentation to the MyAccountingLab student assistant's office hours (or email to [ACG2071MAL@warrington.ufl.edu](mailto:ACG2071MAL@warrington.ufl.edu)) at least one week *PRIOR* to the quiz date. Once adequate documentation is received, the student assistant will grant access to the quiz.

**Questions regarding quiz results.** Any questions regarding your quiz or the grade received on a quiz must be sent to the MyAccountingLab student assistant at [ACG2071MAL@warrington.ufl.edu](mailto:ACG2071MAL@warrington.ufl.edu) within one day of the quiz due date. There will be no exceptions made to this policy. You may review your quiz results with either of the student assistants during their office hours.

## GETTING ASSISTANCE AND STAYING IN TOUCH

**Office hours.** Please see the instructor during his office hours if you have any questions or concerns regarding the course. The student assistants also hold both live office hours and virtual office hours. For information about hours and locations, as well as instructions for accessing virtual office hours, see Connect with Us on the course Home page.

**Announcements.** Any change in exam dates, quiz dates, class schedule, or office hours will be posted on the Announcements section of the course website. Check the Announcements daily and make sure you do not turn off Announcements in the Notifications Preferences of your Canvas account. You are responsible for all posted announcements.

**Responses to emails.** In most cases, you can expect a response to your email from the instructor or a student assistant within two days. If your concerns apply to a majority of the class, an announcement will be posted on the course website. Check the Announcements daily.

**Exam and quiz grades.** Our goal is to post your grade within 3 business days of taking an exam or a quiz.

## HOW TO SUCCEED IN THE COURSE

This course is required for all undergraduate students in the Heavener School of Business. Your success in this course is important not only to you, but also to the instructor and the student assistants. We will make every reasonable effort to help you succeed, but ultimately it is up to you to “own” your college career, including your success in this course. We cover a significant amount of technical material in this course, and the concepts build on each other from one chapter to the next. In addition to attending class (live or online), you should plan on spending 8 to 12 hours each week working on this course. The following steps will help ensure you perform to the best of your ability:

- Announcements – Check them daily.
- Textbook – Read or skim read the assigned chapter before attending the lecture.
- Lectures – Get in the routine of attending or watching each lecture on a regular basis according to the course schedule. Do not fall behind if you are watching online.
- Homework – Complete homework on a timely basis.
- Quizzes – Take quizzes seriously and make sure you are prepared.
- Extra practice – If you encounter difficulties, do extra problems in the MyAccountingLab Study Plan.
- Office hours – Seek help during office hours if you have any concerns.
- Exams – Study diligently for the exams.

## UNIVERSITY POLICIES

**Honor Code.** 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 the University of Florida, 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.

**Accommodating students with disabilities.** Students requesting accommodations must first register with the Disability Resource Center by providing appropriate documentation (<https://drc.dso.ufl.edu/>). Once registered, students will receive an accommodation letter which must be provided to the instructor at least one week prior to any requested accommodation.

**Course evaluations.** Students are expected to provide feedback on the quality of instruction in this course. 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/>.

**U Matter, We Care.** 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](mailto: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.

## **FINAL CAVEAT**

This syllabus represents my current plans and objectives. As we go through the semester, these plans may need to change to enhance the class learning experience. Such changes, communicated through the Announcements on the course website, are not unusual and should be expected.



## COURSE SCHEDULE

Date	Topic (Chapter)	"Tentative" quiz dates
Aug 22 T	1. Introduction to Managerial Accounting	Syllabus quiz, Aug 31
Aug 24 TH	1. Introduction to Managerial Accounting 2. Building Blocks of Managerial Accounting	
Aug 29 T	2. Building Blocks of Managerial Accounting	
Aug 31 TH	3. Job Costing	Chapter 2, Aug 31
Sept 5 T	3. Job Costing	
Sept 7 TH	4. Activity-Based Costing, Lean Operations, Costs of Quality	Chapter 3, Sept 7
Sept 12 T	4. Activity-Based Costing, Lean Operations, Costs of Quality	
Sept 14 TH	Exam 1 Review Problems	
Sept 19 T	To be announced	
Sept 20 W	<b>Exam 1, Chapters 1-4</b>	
Sept 21 TH	5. Process Costing	
Sept 26 T	5. Process Costing	
Sept 28 TH	6. Cost Behavior	Chapter 5, Sept 28
Oct 3 T	6. Cost Behavior	
Oct 5 TH	7. Cost-Volume-Profit Analysis	Chapter 6, Oct 5
Oct 10 T	7. Cost-Volume-Profit Analysis	
Oct 12 TH	8. Relevant Costs for Short-Term Decisions	Chapter 7, Oct 12
Oct 17 T	8. Relevant Costs for Short-Term Decisions	
Oct 19 TH	Exam 2 Review Problems	
Oct 23 M	<b>Exam 2, Chapters 5-8 (No class on Tuesday, October 24)</b>	
Oct 26 TH	9. The Master Budget	
Oct 31 T	9. The Master Budget	
Nov 2 TH	10. Performance Evaluation	Chapter 9, Nov 2
Nov 7 T	10. Performance Evaluation	
Nov 9 TH	11. Standard Costs and Variances	Chapter 10, Nov 9
Nov 14 T	11. Standard Costs and Variances	
Nov 16 TH	12. Capital Investment Decisions and Time Value of Money	
Nov 21 T	No Class	
Nov 23 TH	No Class – Thanksgiving Holiday	
Nov 28 T	12. Capital Investment Decisions and Time Value of Money	
Nov 30 TH	Exam 3 Review Problems	
Dec 5 T	<b>Exam 3, Chapters 9-12 (No live class in afternoon)</b>	