

MGA 202 Introduction to Accounting II

A. M/W 9:00 am – 9:50 am, Norton 112

B. M/W 10:00 am – 10:50 am, Norton 112

Professor: Claudia Zhen Qi, Ph. D.
Office: 368 Jacobs Management Center
Office Hours: T/Th 2:00 pm – 3:30 pm or by appointment
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Prerequisite MGA 201

Course Objectives

This course introduces basic topics of management accounting and a business-management approach to the development and use of accounting information. In today's competitive marketplace, an excellent internal accounting system is essential for organizations to make better decisions. This course covers firms' internal accounting systems and their use in decision-making, planning and control. Major topics include cost classification, cost behavior, cost-volume-profit analysis, costing, budgeting and variance analysis, and decision-making.

Required Text

Introduction to Managerial Accounting, Brewer, Garrison, and Noreen, 6th edition, McGraw-Hill publishing. Available at the bookstore; Custom package includes *updated* printed textbook, eBook, and Connect online homework.

Communications

Homework assignments will be collected through McGraw-Hill Connect. To register, go to http://connect.mcgraw-hill.com/class/c_qi_mga_202_a (for section A) and http://connect.mcgraw-hill.com/class/c_qi_mga_202_b (for section B). You will also find your *eBook*, LearnSmart (an adaptive learning system), and additional study materials on Connect.

Announcements, grades, and class materials are posted online on our course page in UBLearn. Please check the site at least once a week.

If you have questions or want to meet me in person other than office hours, email me and put MGA 202 in the subject line. Be professional in all your communications and be specific about your request or questions.

Method of Instruction

Each week we will meet twice for two 50-minute long lectures (Monday and Wednesday 9 am to 9:50 am for Section A and 10 am to 10:50 am for Section B). You will also be taking recitation sessions each Friday at various times. Please check the last page of the syllabus for lecture/recitation schedule and important dates in Class Calendar. Both lectures and recitations are integral part of the class; attendances are required for both your registered class session and registered recitation session. **If you attend a recitation other than the one you are registered for, you will not receive credit for your quizzes or recitation performance.** You may however attend office hours of any recitation instructor. Questions about homework and course materials should first be brought to the attention of your recitation instructor.

Contact information for your recitation instructors is as follows:

Recitation Session	Instructor	Email	Office	Office Hours
A6, B6	Alex Bateman	adbatema@buffalo.edu	Jacobs 369	T/Th 2:30 pm - 4 pm
A1, A2, A3, A8	Jenagan Gengatharan	jenagang@buffalo.edu	Jacobs 367	T/Th 11 am - 12:30pm
B1, B2, B7, B8	Anna McCullough	annamccu@buffalo.edu	Jacobs 367	M/W 11 am - 12:30 pm
A4, A5	Kelsey Messer	kjmesser@buffalo.edu	Jacobs 363	M/W 12:30 pm - 2 pm
A7, B3, B4, B5	Derek Zwerman	derekzwe@buffalo.edu	Jacobs 369	T/Th 2:30 pm - 4 pm

There will be substantial professor prepared materials (in the form of in-class notes) to augment the textbook. They are constructed to provide a framework that incorporates the theoretical perspectives as well as industry applications. In order to benefit the most from these materials, your attendances are expected for each class session.

Slides used in class will be provided online through UBLearns before each class. You may bring hardcopies of slides to class to facilitate note taking. You may **NOT** use laptops or other mobile devices in class except for health-related reasons.

Class Expectations

You should be prepared to devote the time necessary to take the course; otherwise you may feel that the class is “too difficult” or “going too fast.” Using your textbook wisely, reading the related sections, and doing the assigned and/or optional homework in each chapter will help you get a better understanding of the materials as well as better grades.

My goal is for you not only to learn Managerial Accounting but also to take away practical knowledge and skills lasting beyond this semester. There is only one purpose of the assignments and quizzes and exams, which is to help you learn the material and evaluate your understanding so you can improve. If you need help with any component of the class, discuss it with classmates, recitation instructor, or me.

Grading

Exam 1	100
Exam 2	100
Final exam	150
Quizzes	100
Homework assignments	60
Class participation	30
Recitation performance	10
<u>Practice set</u>	<u>50</u>
Total Points	600

NOTE:

1. Your grades for the above components are available in UBLearn. It is your responsibility to check these grades. If you have questions about any grading, you need to notify me **within a week** after the grades are posted.
2. There will be no extra credit assignment.

Your final grade will be determined in the following manner:

Total points of 540 (90%) - 600 = A
Total points of 510 (85%) - 539 = A-
Total points of 480 (80%) - 509 = B+
Total points of 450 (75%) - 479 = B
Total points of 420 (70%) - 449 = B-
Total points of 390 (65%) - 419 = C+
Total points of 360 (60%) - 389 = C
Total points of 330 (55%) - 359 = D
Total points below 329 (55%) = F

In accordance with University policy, a grade of "**Incomplete**" (I) will be granted **only** if (1) a significant portion of the course requirements has been completed *with a passing grade*, and (2) a situation beyond the student's control (e.g. severe illness or family emergency) prevents timely completion of the course. If an Incomplete is granted, a written plan for completion must be agreed to. The remaining work must be completed during the following semester or before, and a non-UB course may not be substituted. Grades earned up to the point of the incomplete will be reflected in the computation of the eventual course grade. In other words, you will pick up where you left off; you do not get a fresh start. Dissatisfaction with your grade, carrying a heavy course load, or taking a job that prevents you from completing course requirements do not constitute grounds for an Incomplete. If your other responsibilities will prevent you from earning a satisfactory grade, please do not register for the course.

Class participation and attendance questions

Attendance is an important part of class participation. This course is fast-paced and covers a wide variety of material. You will find the course to be overwhelmingly difficult if you do not attend the lecture and recitation classes each week. Not everything in the text chapters will be covered. You need to come to class to identify and learn what is important. For the vast majority of students that fail 202, the reason is not that the course is too difficult for them to understand; they simply do not take the actions necessary to be successful. It is your responsibility to organize your schedule so you are able to spend the time needed to do well.

There will be open book pop up questions at the end of classes on random dates during the semester. The questions are simply quick checks on your attendance and understanding. You will submit a sheet with your name, date of attendance, and answers to the questions.

Recitation performance

Your recitation performance will be assessed by your recitation instructor based on your class participation, timeliness, and respect for the instructor and those around you, among other things. In particular, you are expected to actively participate in recitation discussions. If you merely arrive to take the quiz and leave, you will receive a grade of zero for recitation performance. Remember that you must attend the recitation for which you are registered.

Required Homework

Homework problems in the textbook are assigned for each chapter as in Course Calendar on the last page of the syllabus. **All homework assignments are submitted and graded through Connect.** Most of you would have had experience with Connect; if you need additional help, please refer to the tutorial in UBLearns for registration and use. If you have product-related or technical questions, contact their live support group at 1-800-331-5094. Every time you contact the support group for assistance, you are issued a case number. If you do not get resolution to your question or issue (very unusual), you could come to me with the case number so I can follow up on.

All homework assignments are due at 8 am on recitation days (Fridays). See Course Calendar for details. **No late submission is accepted.** Grading and feedback will be provided through Connect. Solutions will be available in Connect after due time. Among the thirteen homework assignments, the one with the lowest grade will be dropped. The rest is worth 5 points each and counts for 60 points in total toward your final grade.

Homework finished in a timely manner will be reflected positively in your quiz and exam grades. Your recitation instructors will go through homework questions in the recitation classes. It might prove to be your benefit to discuss with your fellow classmates as well. You are also encouraged to contact the recitation instructors if you are having problems completing the assignments or understanding the materials.

Optional Homework

Optional homework assignments are also included in Course Calendar. These assignments do not count toward your final grade (and there will be no extra credit for them) but they are highly useful in helping you understand the material as well as attain good grades. Solutions to these questions are available in Connect. Contact your recitation instructors if you have any questions regarding the optional assignments.

Quizzes

A written quiz will be given at each of the scheduled recitation classes, for a total of 11 quizzes. Quizzes will be based upon the homework problems due that session and materials covered in lectures. Preparing for and doing well in quizzes will help you gauge your performance in class as well as get ready for the exams. Calculators may be used if needed, but not computers or tablets. Quiz dates are outlined in Course Calendar, subject to change that will be announced in class. **There is NO make-up for missed quizzes.** Each quiz is worth 10 points. Your worst quiz grade (out of eleven) will be dropped in determining your final grade.

If you are a UB athlete who will be on the road on several Fridays this semester, or have other University-sponsored activities that affect your recitation attendance, please email me directly at the start of the semester.

Practice set

You will complete one Excel spreadsheet practice set. The practice set requires you to develop a series of budgets based on the material in Ch. 7 Profit planning. The practice set is due at 8 am Friday, April 25. It should take you between 4 and 8 hours to complete, depending on your level of competence with the accounting material and with Excel. Instructions for completing the practice sets will appear on the course web site. The due date is not subject to negotiation. There will be point penalties for late submissions.

Exams

We will have two interim exams in class, as scheduled in Course Calendar. The final exam will be given during the University's final exam period. Please plan ahead so that you arrive early or on time for the exams. The exams are closed book and consist of both multiple choice questions and problem-type questions. **You are responsible for securing a simple calculator for all exams.** Scratch papers will be provided to you at the exams.

Make-up Exam Policy

Make-up exams may be arranged on a case-by-case basis, and only if you have a last-minute, documented emergency (e.g., serious illness, family emergency) and notify me right away. Students who do not have a legitimate, verifiable reason or who do not comply with the notification and documentation procedure will receive a zero on the missed exam. Please note that vacations/trips you have planned during days UB is in session do not qualify as emergencies and can't be made up even with notice in advance.

All makeup examinations (including those for the two interim exams and the final exam) will be given **during the final examination week.**

If you are scheduled to take more than two final examinations at the same time on the same day, you must notify me **before the final examination week starts** and submit a screenshot of your hub examination schedule. You will be given a makeup final exam during the final examination week.

Additional Important Information

Academic Honesty

The University has specific academic dishonesty administrative procedures. Examples of academic dishonesty are listed in Student Conduct Rules, University Standards, and Administrative Regulations. Suspected or alleged academic dishonesty by a student will be resolved according to the procedures detailed in the undergraduate catalog <http://undergrad-catalog.buffalo.edu/policies/course/integrity.shtml> and the undergraduate handbook <http://mgt.buffalo.edu/files/degrees/undergrad/handbook.pdf>.

Withdrawal/Incomplete

University guidelines should be followed. Please familiarize yourself with the applicable dates and sections of the undergraduate catalogue: <http://src.buffalo.edu/calendars/index.shtml>.

Disability Services

Any student requesting academic accommodations based upon a disability is required contact the Accessibility Resources office. Please inform me early in the semester so that we can coordinate the accommodations you may need. If you have not already done so, please contact the Accessibility Resources office. The office is located at 25 Capen Hall and the telephone number is (716) 645-2608.

Course Calendar

Lect	Rec	Date	Topic	Required Homework Due 8 am recitation day	Optional Assignment
1		1.27 M	Course policies, Prologue and Introduction: What is Managerial Accounting?		
2		1.29 W	Ch. 1 Managerial accounting and cost concepts		
	1	1.31 F	<i>Recitation policies, Ch. 1</i>	<i>E1-1, E1-2, E1-3</i>	
3		2.3 M	Ch. 1		
4		2.5 W	Ch. 1		E1-6, E1-7, E1-11
	2	2.7 F	<i>Ch. 1</i>	<i>E1-5, E1-8, P1-21A, Quiz 1</i>	
5		2.10 M	Ch. 2 Job-order costing		E2-8, E2-9, E2-10, E2-11
6		2.12 W	Ch. 2		E2-12, P2-25A, P2-26A
	3	2.14 F	<i>Ch. 2</i>	<i>E2-15, E2-19, E2-13, Quiz 2</i>	
7		2.17 M	Ch. 4 Process costing		E4-8, E4-2
8		2.19 W	Ch. 4		E4-4, E4-5, E4-11
	4	2.21 F	<i>Ch. 4</i>	<i>E4-1, E4-7, P4-13A, Quiz 3</i>	
9		2.24 M	Ch. 3 Activity-based costing		E3-1, E3-3, E3-5
10		2.26 W	Ch. 3		E3-7, E3-11
	5	2.28 F	<i>Ch. 3</i>	<i>E3-9, E3-8, E3-10, Quiz 4</i>	
11		3.3 M	Exam 1: Prologue and Ch. 1, 2, 3, 4		
12		3.5 W	Ch. 6 Variable costing and segment reporting		
	6	3.7 F	<i>Ch. 6</i>	<i>E6-1, 6-2</i>	
13		3.10 M	Ch. 6		E6-9, E6-10
14		3.12 W	Ch. 6		E6-11, E6-14
	7	3.14 F	<i>Ch. 6</i>	<i>P6-16A, P6-24A, Quiz 5</i>	
			Spring break		
15		3.24 M	Ch. 5 Cost-volume-profit analysis		E5-1, E5-4, E5-7
16		3.26 W	Ch. 5		E5-16, E5-8, E5-9
	8	3.28 F	<i>Ch. 5</i>	<i>E5-5, E5-11, E5-15, Quiz 6</i>	
17		3.31 M	Ch. 7 Profit planning		E7-1, E7-2, E7-3
18		4.2 W	Ch. 7		E7-4, E7-11, E7-5
	9	4.4 F	<i>Ch. 7</i>	<i>P7-19A, E7-12, E7-6, Quiz 7</i>	
19		4.7 M	Ch. 8 Flexible budgeting, standard costs and variance analysis		E8-1, E8-2
20		4.9 W	Ch. 8		E8-4, E8-5, E8-8, E8-9
	10	4.11 F	<i>Ch. 8</i>	<i>E8-17, E8-10, E8-11, Quiz 8</i>	
21		4.14 M	Ch. 8		E8-13, E8-14, E8-6
22		4.16 W	Exam 2: Ch. 5, 6, 7, 8		
	11	4.18 F			
23		4.21 M	Ch. 9 Performance measurement in decentralized organizations		E9-1, E9-2, E9-7, E9-9
24		4.23 W	Ch. 9		E9-11, P9-15A, P9-17A
	12	4.25 F	<i>Ch. 9</i>	<i>E9-13, E9-8, P9-14A, Quiz 9 Practice set due</i>	
25		4.28 M	Ch. 10 Differential analysis		E10-2, E10-10, E10-12
26		4.30 W	Ch. 10		E10-14, E10-5, E10-8
	13	5.2 F	<i>Ch. 10</i>	<i>E10-3, E10-4, E10-9, E10-7, Quiz10</i>	
27		5.5 M	Ch. 11 Capital budgeting decisions		E11-1, E11-2, E11-6
28		5.7 W	Ch. 11		E11-8, P11-10A
	14	5.9 F	<i>Ch. 11</i>	<i>P11-10A, E11-6, Quiz 11</i>	
			Final Exam (3:30 pm – 6:30 pm May 12)		