

ACCT 2020 - MANAGERIAL ACCOUNTING (3 CREDIT HOURS) COURSE SYLLABUS

Rev F24

Instructor: _____
 Phone: _____
 Office Location: _____
 Consultation Times: _____
 Response Time: _____

PREREQUISITES: ACCT 1110, ACCT 1250, ACCT 2010, or ACCT 2600

TEXT: Access to MyLab with eText included with the course fees.

ACCOUNTING LAB: The Accounting Lab is in the Business Resource Instructional Center (BRIC) on the Taylorsville Redwood Campus. Free in-person and online tutoring is available (check for times). The BRIC also provides a place to study, access a computer, and borrow a textbook.

COURSE DESCRIPTION: Management accounting studies develop and use accounting information that is essential for management decisions. Topics covered are job costing, activity-based costing, inventory management, cost-volume-profit relationships, operating budgets, relevant costs for non-routine, and capital investment decisions.

COURSE PROCEDURES: This course utilizes various procedures and learning experiences, including videos, exercises, discussion questions, quizzes, and exams. Your active participation is essential for student success in this course.

COURSE EVALUATION:	Orientation & Final Confirmation	2%
	Excel Budget Project	5%
	Chapter Homework Foundation Assignments	12%
	Chapter Mastery Quizzes	16%
	Interim Examinations (3 @ 15%)	45%
	Final Exam (in-person & proctored)	<u>20%</u>
	Total	<u>100%</u>

GRADING: Course grades are determined by the students' achieved percentage based upon the relative weighting for homework assignments and examinations. Grades are the following scale:

A = 93 - 100%	C+ = 77 - 79.9%	D = 63 - 66.9%
A- = 90 - 92.9%	C = 73 - 76.9%	D- = 60 - 62.9%
B+ = 87 - 89.9%	C- = 70 - 72.9%	E = 0 - 59.9%
B = 83 - 86.9%	D+ = 67 - 69.9%	
B- = 80 - 82.9%		

- HOMEWORK:** Homework foundation assignments are integral to the accounting learning process. Homework problems are assigned for each chapter and are due as scheduled. This course will utilize Pearson's MyLab for most homework assignments. You have three (3) check answers on each part of each problem to help with learning. I strongly encourage you to keep up with the due dates as scheduled (as cramming in accounting is rarely effective). However, late homework assignments will be accepted up until Reading Day without a late penalty. After the ultimate late date, no assignments will be accepted.
- QUIZZES:** Chapter mastery quizzes and one final answer are in MyLab, linked in Canvas, and due as scheduled. They serve as an indicator to tell you what concepts you understand and what concepts you need to spend more time learning. Students are expected to work independently while taking quizzes. You will be able to review your quiz after the due date. I strongly encourage you to keep up with the due dates as scheduled (as cramming in accounting is rarely effective). However, late quizzes will be accepted up until Reading Day without a late penalty. After the ultimate late date, no assignments will be accepted. The lowest chapter quiz score will be dropped when overall grades are calculated.
- EXAMS:** All Module Exams are given online in MyLab (linked in Canvas), **NOT** the Final Exam. Module Exams will be taken after every 2-4 chapters. Exams have the most significant impact on your grade. Notes and the textbook may be referenced during each Module Exam. Study hard and make sure you are prepared before you take the exam. Module Exams are available for multiple days. You can take each Module Exam twice if you take your 1st attempt by the original due date! If you miss the original due date, you have forfeited your 1st attempt but still have your 2nd attempt available. The highest score of the two attempts will be used to calculate your grade. The Canvas Module for each exam has exam prep materials. Also, optional practice materials can be found in MyLab (i.e., Study Plan & Multimedia Library). **NO** exam scores are dropped!
- FINAL:** The Final Exam is an in-person & proctored exam, **NOT** online. The Final Exam score is **NOT** dropped. The departmental Final Exam is a pencil-and-paper, multiple-choice comprehensive exam with a time limit of 2 hours. A calculator is allowed but may not be a cell phone, tablet, iPod, iPad, etc. **ONE** 8 ½" X 11" sheet of paper (front and back) of original handwritten notes may be referenced during the Final Exam.
- The Final Exam will be taken as follows:
- Onsite: in class at the date/time scheduled by the College
 - Online: at the SLCC Testing Center or through prior proctoring arrangements with the SLCC Testing Center.
- EXTRA CREDIT:** Extra credit may be offered by the instructor.

COURSE STUDENT LEARNING OUTCOMES:

- Distinguish managerial accounting from financial accounting.
- Identify, classify, and calculate business costs.
- Calculate the total cost of a product and use refined costing systems when appropriate.
- Predict costs using various cost behaviors.
- Perform cost-volume-profit analyses for business decisions.
- Use relevant information to evaluate short-term business decisions. Create a master budget for a business.
- Perform capital budgeting analyses to evaluate business opportunities.

COLLEGE-WIDE STUDENT LEARNING OUTCOMES:

1. Acquire substantive knowledge
2. Communicate effectively
3. Develop quantitative literacies
4. Think critically
5. Express creatively
6. Knowledge and skills to be civically engaged
7. Work with others in a professional and constructive manner
8. Develop information literacy
9. Develop computer literacy