

Managerial Accounting

ACCT - 2020 401

Lecture

Course Description

Prereq: ACCT 1110 or ACCT 2010. Recommended Prereq: CSIS 2010. Management accounting is the study of developing and using accounting information 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 decisions, and capital investment decisions.

Required Text or Materials

Title: Access to etext is included with the course fees!

For more information on textbook accessibility, contact Accessibility & Disability Services at ads@slcc.edu.

Keys for Success (how to succeed in the course)

You are expected to attend class and actively participate! Please take a few minutes to “skim” the required text chapter - especially the textbook exhibits - prior to the scheduled class. If the majority of the class is coming to class unprepared, I reserve the right to give pop quizzes and use a portion of the interim test percentage.

Stay caught up with the course calendar!

SLCC Accounting Lab / Free Tutor

The Accounting Lab is located in the Business Resource Instructional Center (BRIC) on the Taylorsville Redwood Campus Technology Building **TB425**. **Free tutoring, both in-person and online, is available (check for times)**. The BRIC also provides a place to study, access a computer, and borrow a textbook.

WARNING:

Accounting is not an easy topic for most students and one that is almost impossible to cram for. If you wait until the due date to start this work, you will quickly become frustrated and run out of time.

OPTIONAL PHYSICAL COPY OF THE TEXTBOOK:

As previously stated, access to the etext is already covered with your course fees. However, you can choose to purchase a physical copy of the textbook if desired.

Brief Description of Assignments/Exams

HOMEWORK (FOUNDATION - HW):

Homework assignments are an integral part of the learning process for accounting. 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 the learning process. 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 (MASTERY ASSIGNMENTS):

Chapter quizzes, **one final answer**, are located in MyLab and 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.

MODULE EXAMS:

All Module Exams are given online in MyLab (and are linked in Canvas), not the Final Exam. Module Exams will be taken after every 2-3 chapters. Exams have the largest 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 will have the **opportunity to 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 EXAM:

The **Final Exam is an in-person & proctored exam, not online.** 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 in class at the date/time scheduled by the College as shown on the course calendar.

Grading Scale

COURSE EVALUATION and GRADING:

Evaluation Category	Percentage
Orientation Module	1.3%
Chapter Homework Assignments	20.7%
Chapter Mastery Quizzes	18.0%
Interim Module Exams	40.0%
Final Exam (in-person & proctored - NOT online)	20.0%
Total	100.0%

Extra Credit

1. Earning "Mastery Points" in the MyLab Study Plan Quiz Me.

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

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

Additional Policies

Professional Communication

To prepare students for the professional business work environment, the accounting department requires that **ALL communications be courteous and professional. Written communications (including emails and texts) should have proper grammar, punctuation, and spelling.**

Engagement Plan

The best way to **contact me is via the Canvas Inbox**, as I will prioritize this email over other modes of communication.

I will respond to email within 24 - 48 hours.

I will offer feedback on major assignments within approximately one week.

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.

ACTIVE

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

How to Navigate to Canvas

Institutional Policies

As members of our academic community, we would like to invite you to review the Institutional Syllabus which covers important policies and procedures. This document contains important links for students on the code of student rights and responsibilities, academic integrity, and grading policies, Title IX and other important acknowledgements. By familiarizing yourself with this information, you can help us create a safe and respectful environment for everyone.

For more information, navigate to the Institutional Policies tab on the [Institutional Syllabus](#) page.

Learning Support and Tutoring Services

We are pleased to offer a range of tutoring and learning support services to help you achieve your academic goals. Whether you need assistance with a specific subject or want to improve your study skills, you have many options for tutoring or other support.

To learn more about the services we offer and how to access them, visit the [Institutional Syllabus](#) page under the Tutoring and Learning Support tab. We encourage you to take advantage of these resources to help you succeed in your studies. If you have any questions or would like to schedule a tutoring session, please don't hesitate to reach out to us. We are here to support you in any way we can.

Advising and Counseling Support Services

At our institution, we are committed to supporting your academic and personal growth. That's why we offer a range of advising and counseling services to help you navigate the challenges of college life. To learn more about the resources available to you and how to access them, visit the [Institutional Syllabus](#) page under the Advising and Counseling Support Services tab. Our advising team and the support centers across campus are here to support you in achieving your goals and overcoming any obstacles you may face.

Student Academic Calendar

As students you should be aware of all important dates in the semester, such as the day that courses begin and end, as well as the drop date and the last day to withdraw. To learn more about those dates, navigate to the Student Academic Calendar below:

[SLCC Student Academic Calendar](#)

Assignment Schedule

Due Date	Assignment Name	Assignment Type	Points
8/29/25	Course Contract	Quiz	26

Due Date	Assignment Name	Assignment Type	Points
9/5/25	M02: C02 Mastery Assignment	Assignment	40
9/5/25	M02: Foundation	Assignment	46
9/12/25	M03: C03 Mastery Assignment	Assignment	40
9/12/25	M03: Foundation	Assignment	46
9/15/25	M04: Foundation	Assignment	46
9/19/25	M04: C04 Mastery Assignment	Assignment	40
9/22/25	M05: Exam 1	Assignment	200
9/26/25	M06: C06 Mastery Assignment	Assignment	40
9/26/25	M06: Foundation	Assignment	46
10/10/25	M07: C07 Mastery Assignment	Assignment	40
10/10/25	M07: Foundation	Assignment	46
10/13/25	M08: Exam 2	Assignment	200
10/24/25	M09: C08 Mastery Assignment	Assignment	40
10/24/25	M09: Foundation	Assignment	46
10/31/25	M10: C12 Mastery Assignment	Assignment	40
10/31/25	M10: Foundation	Assignment	46
11/10/25	M11: Exam 3	Assignment	200

Due Date	Assignment Name	Assignment Type	Points
11/10/25	M12: C09 Mastery Assignment	Assignment	40
11/10/25	M12: Foundation	Assignment	34
11/21/25	M13: C10 Mastery Assignment	Assignment	40
11/21/25	M13: Foundation	Assignment	46
11/24/25	Course Evaluation (Bonus Points)	Assignment	0
12/12/25	M05: Exam 1 (2nd Attempt)	Assignment	200
12/12/25	M08: Exam 2 (2nd Attempt)	Assignment	200
12/12/25	M11: Exam 3 (2nd Attempt)	Assignment	200
12/15/25	Topic 01: Managerial accounting or Financial accounting	Quiz	0.9
12/15/25	Topic 02: Value chain	Quiz	0.4
12/15/25	Topic 03: Inventory accounts	Quiz	0.3
12/15/25	Topic 04: Period costs or Product costs	Quiz	0.9
12/15/25	Topic 05: Cost of Goods Manufactured	Quiz	0.3
12/15/25	Topic 06: Calculate POHR	Quiz	0.6

Due Date	Assignment Name	Assignment Type	Points
12/15/25	Topic 07: Applied MOH	Quiz	0.3
12/15/25	Topic 08: Job Costing total job cost	Quiz	0.1
12/15/25	Topic 09: Over- or under-applied overhead	Quiz	0.8
12/15/25	Topic 10: Job Costing journal entries	Quiz	0.2
12/15/25	Topic 11: Characteristics of ABC costing.	Quiz	0.3
12/15/25	Topic 12: ABC Costing Activity rates	Quiz	0.5
12/15/25	Topic 13: ABC Costing Allocate Overhead per activity	Quiz	0.2
12/15/25	Topic 14: ABC Costing Allocate Overhead to Product	Quiz	0.2
12/15/25	Topic 15: Cost Behaviors	Quiz	1
12/15/25	Topic 16: Hi-Lo Step 1	Quiz	0.1
12/15/25	Topic 17: Hi-Lo Step 2	Quiz	0.1
12/15/25	Topic 18: Hi-Lo Step 3	Quiz	0.1
12/15/25	Topic 19: Hi-Lo Step 4	Quiz	0.3
12/15/25	Topic 20: Regression Analysis	Quiz	0.9

Due Date	Assignment Name	Assignment Type	Points
12/15/25	Topic 21: Contribution Margin Income Statement	Quiz	0.4
12/15/25	Topic 22: Breakeven	Quiz	0.7
12/15/25	Topic 23: Target Income	Quiz	0.3
12/15/25	Topic 24: Weighted average contribution margin	Quiz	0.3
12/15/25	Topic 25: Costs impact on decisions	Quiz	0.7
12/15/25	Topic 26: Special Order Decisions	Quiz	0.3
12/15/25	Topic 27: Discontinued products	Quiz	0.6
12/15/25	Topic 28: Outsourcing decisions	Quiz	0.2
12/15/25	Topic 29: Sales Budget	Quiz	0.5
12/15/25	Topic 30: Production Budget	Quiz	0.2
12/15/25	Topic 31: Direct Materials Budget	Quiz	0.2
12/15/25	Topic 32: Cash Collections Budget	Quiz	0.3
12/15/25	Topic 33: Cash Payments Budget	Quiz	0.1

Due Date	Assignment Name	Assignment Type	Points
12/15/25	Topic 34: Capital Budgeting.	Quiz	0.3
12/15/25	Topic 35: Payback Period Method	Quiz	0.4
12/15/25	Topic 36: Time Value of Money.	Quiz	0.4
12/15/25	Topic 37: Net Present Value	Quiz	0.4
12/15/25	Topic 38: Internal Rate of Return	Quiz	0.2
12/18/25	Final Exam	Quiz	185