

MiraCosta College
ACCT 202: Managerial Accounting
Class syllabus
Spring 2016

Instructor Information

Instructor: Gabriela Bryant
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Office Hours: Mondays and Wednesdays: 12:50-1:20pm

Course Materials

Required text:

1. Managerial Accounting– Wild/Shaw, McGraw-Hill Publisher, 5th edition, Chap 1-13
2. Connect PLUS access code for utilizing the online homework module
Having access to the current edition of this text is a requirement of this course, as well as having a Connect Plus access code for the online homework manager. Failure to do so will result in either/or your being dropped from the course or issued a failing grade.

Supplies needed: Calculator
4 scantrons
Red pen

Course Description

202 Managerial Accounting 4 Units

Prerequisites: 201 Financial Accounting

This is a transfer-level course that focuses on the theory and practice of accounting as applied to cost accumulation and product costing; managerial decision making; planning and control. This course addresses the cost-volume-profit analysis, relevant costs, budgeting, capital budgeting, and standard costing.

Course Objectives & SLO's

COURSE OBJECTIVES: In this second transferable accounting course, the following objectives will apply:

1. Demonstrate knowledge of basic accounting concepts and apply these concepts to compute and analyze investments and financial statements.
2. Perform management accounting pertinent to manufacturing firms and analyze the differences in product cost systems.
3. Perform accounting pertinent to merchandising and service cost systems.
4. Explain cost-volume profit relationships and their application to forecasting.
5. Apply accounting in making operational and capital budget decisions, nonroutine decisions, and performance evaluations.
6. Demonstrate the ability to communicate through written, oral, and group projects.
7. Demonstrate your knowledge of key principles as it relates to the successful management of information, people and organizations.

STUDENT LEARNING OUTCOMES: SLOs are statements of expectation that clarify what students should know and be capable of at the end of instruction as a result of a faculty's interaction with them. For this class, the following are the expected SLO's:

1. Construct and analyze accounting information for the purpose of making business decisions.
2. Prepare and evaluate information and reports used by management to plan, direct, motivate, and control manufacturing processes for various business costing models.
3. Develop a cost behavior model for the purpose of making business decisions.

The measurement of the SLO's will be done via a mandatory assignment in Connect. You have the right to expect to be able to master the class SLO's provided that you made a diligent and committed effort to the requirements of this class.

Blackboard

BLACKBOARD: We will use Blackboard to communicate outside of the classroom. You will be able to access Connect, chapter lecture notes, exam review sheets and assignments in Blackboard.

It is a requirement of this course that you login to Blackboard and enter your correct e-mail information. Please be prepared to print out the chapter notes from Blackboard prior to the lecture. You will find the dates of each chapter lecture in the course schedule. I will not have hard copies of the chapter notes available during class, so please come prepared. Announcements or changes in the schedule might be made in Blackboard. Therefore, it is imperative that students visit Blackboard frequently. It is the students' responsibility to keep up to date with all communications.

Blackboard is available at: <http://blackboard.miracosta.edu>. Blackboard will be available during the first week of class.

For help with understanding and using Blackboard go to <http://www.miracosta.edu/Apps/StudentHelp/>

Course Content

ATTENDANCE:

The nature of accounting is such that each new concept builds upon the former. It is **absolutely necessary to keep current in this course to understand the subject**. Therefore, success in the course depends heavily upon regular class attendance and participation. Also, reading the chapter prior to the lecture will help you learn and understand the material better. In the event you miss a class, I strongly suggest meeting with another student to understand the material you missed. **I may withdraw students due to excessive absences.**

CLASS WITHDRAWAL RULES:

Please be aware of the deadlines provided in the course schedule to drop the class. Students are responsible to complete all necessary paperwork if they decide to withdraw from class. **Also, I may withdraw students due to excessive absences.**

CHAPTER LECTURES:

Please read the assigned chapter in the book the chapter lecture notes prior to the start of the discussion of each chapter. All students are expected to bring the chapter notes to class. You can download them from Blackboard. The course schedule shows the dates that each chapter will be covered. Also, feel free to bring in articles or news reports that are relevant to the topics being covered in a chapter.

EXAMS:

Absolutely no make up exams will be given so it is imperative students sit for the exams as scheduled. Exams will be based upon homework, outlines and lectures.

The use of a dictionary is allowed during exams. Electronic dictionaries are not allowed, only hard copy dictionaries are permitted.

The use of a calculator is allowed during exams. Cell phones cannot be used as calculators. *Students that use cell phones during quizzes and exams will fail the assessment.*

QUIZZES:

The dates of the quizzes may or may not be announced in class. Absolutely no make up quizzes will be given so it is imperative students attend class. Quizzes will be based upon homework, outlines and lectures. Additionally, no quizzes are dropped. Quizzes will be prorated through a percentage. *Students that use cell phones during quizzes and exams will fail the assessment.*

Quizzes will be distributed to students that are in the classroom ready to accept them. Students that arrive after its distribution **should not** come inside and will lose the opportunity to take the quiz.

HOMEWORK:

A good rule of thumb is to expect at least two hours of work outside of class for every hour spent in class. Homework assignments are designed to help you practice new skill sets and to learn the key concepts that accompany them.

All homework will be done online in Connect Plus. In the online environment, you may submit your homework assignment a specified amount of times before the due date and your best score will be retained. If at any point in the semester you experience technical difficulties with Connect Plus, please call their technical support line at 1-800-331-5094, or you can contact them via the web at www.mhhe.com/support.

It is your responsibility to complete the homework assignments on time and late homework will not be accepted. In order to endure your maximum grade and learning benefit from the homework assignments, I would urge not to wait until the last minute to submit your assignments. There is a direct correlation between success on the exams and diligent effort on the homework. By seriously attempting to solve the homework problems, you will learn the material and, as such, completing the homework assignments is a requirement for this class.

Please note that there will be assignment changes announced in class that students will be responsible for.

PROJECTS:

One personal budget will be assigned which must be completed in Excel and submitted directly into Blackboard. Also, one accounting project will be completed in Connect. More detailed information will be provided during the semester. Please refer to Connect and Blackboard for deadlines.

PRE-LECTURE ASSIGNMENTS:

Students are responsible for reading the chapter before the lecture and completing pre-lecture assignments in Connect. These assignments are graded and must be completed prior to the lecture meeting. Please refer to Connect for deadlines.

CURRENT EVENTS:

Students must look for two articles related to accounting. Examples of topics include budgets/budgeting, inventory, inventory management, overhead, among others. You will present a summary and personal view to the class. Please review the course schedule for presentation dates. Students must bring the article the day of the presentation.

Only articles related to accounting AND current (from **January 1, 2016 on**) will be accepted.

I encourage you to read articles from the Wall Street Journal, Los Angeles Times and New York Times. Newspaper and online articles are acceptable.

DEADLINES:

Late submissions will not be accepted so please be aware of deadlines in Connect and Blackboard.

Course Grading

Grading:	Exam #1	150 points	15%
	Exam #2	150 points	15%
	Exam #3	150 points	15%
	Final Exam	200 points	20%
	Quizzes	132 points	13%
	Homework and participation	144 points	14%
	Personal Budget	20 points	2%
	Pre-Lecture Assignments	24 points	3%
	Connect Accounting Project	20 points	2%
	Current Event Presentations	10 points	1%
	Total	1,000 points	100%

A = 900-1,000

B = 800-899

C = 700-799

D = 600-699

F = below 600

Code of Conduct

MIRACOSTA COLLEGE STUDENT CODE OF CONDUCT (5500 – STANDARDS OF STUDENT CONDUCT)

In order to support a harmonious, safe, and productive learning environment, all students are expected to conduct themselves in a manner consistent with the MiraCosta College Student Code of Conduct, which is located in Administrative Procedure 5500.

MiraCosta College 5500 – Standards of Student Conduct outlines behaviors that students **must refrain from**, including:

- Cheating, plagiarizing, or engaging in academic dishonesty (please refer to the Academic Integrity section in the syllabus)
- Disrupting of teaching, administration, or other college activities or programs or refusing to obey lawful directions of college personnel.

Disrupting of teaching may include:

- Tardiness
- Talking in class
- Using laptops and phones for non-class related activities

Tardiness:

Class will begin on time and students are expected to be ready by the time class starts. Students that are more than 5 minutes late will miss the class and **should not** come inside and disrupt the classroom (unless previously cleared by me).

Additionally, quizzes will be distributed to students that are in the classroom ready to accept them. Students that arrive after its distribution **should not** come inside and will lose the opportunity to take the quiz.

Talking:

Talking is extremely disruptive to the class. Students that talk about non-class related topics will lose participation points.

Laptops and phones:

I strongly discourage students from using laptops in class. If students bring laptops, they can only be used for class related activities. All cell phones should be turned off and put away during class. *Students that use cell phones during quizzes and exams will fail the assessment.* Students that use electronic devices for non-class related activities will lose participation points.

Disciplinary Action:

Failure to comply with any of the above standards of conduct may result in failure of an assignment, failure in the course, and discipline action deemed appropriate by the instructor in her sole discretion and/or policies and procedures set forth by the Board of Trustees of the MiraCosta Community College District, fully described in the College Catalog.

Disciplinary action may include removal from the class, short-term suspension, long-term suspension, expulsion, and disciplinary probation. Some of these actions may remain in the student's permanent records.

Academic Integrity

ACADEMIC INTEGRITY: Any cheating or plagiarism of any kind will not be tolerated. No exceptions. At the discretion of the instructor, plagiarism and/or cheating will result in an "F" for the assignment. In addition, student disciplinary action could result in an "F" for the course.

PLAGIARISM AND ETHICS POLICY:

Each student agrees to the following statements of student behavior:

- I agree that I, and only I, will be the one completing and submitting class materials (homework, quizzes, exams, written projects, etc.) in my name.
- I agree that I will not directly copy or plagiarize material from books, publications, the Internet, other students' work, or any other source. I am familiar with, and I agree not to violate, copyright laws. If small amounts of material from other sources are used as part of any class assignment, I agree to clearly indicate such and properly cite the source.
- I agree that any projects submitted for this class have been prepared for this class only and have not been, and never will be, submitted for any other class at MiraCosta or any other school.
- I agree that, unless approved by the instructor, I will not share answers to homework assignments, quizzes, exams, or any other course material with fellow classmates.
- I acknowledge that failure to comply with any of the above statements may result in failure of an assignment, removal from the course, failure in the course, and discipline action deemed appropriate by the instructor in her sole discretion and/or policies and procedures set forth by the Board of Trustees of the MiraCosta Community College District, fully described in the College Catalog.

College Policies & Services

IMPORTANT DATES:

- **February 5:** Last day to ADD classes with instructor permission and to DROP classes with no grade and no "W".
- **February 26:** Last day to file Petition for Degree/Certificate and to file for Pass/No Pass. Consider this option if you do not need a letter grade.
- **April 28:** Last day to Drop class with "W" grade; Drops after that receive a letter grade (generally an "F"). If you discover this course is not for you, or your class performance is not satisfactory, make sure to drop by this date. I am always willing to discuss class performance with you.

INCOMPLETE GRADE:

Students seeking an "Incomplete" grade must consult with the instructor in person no later than the week prior to finals. Incompletes will only be considered for emergency or other unforeseeable justifiable reasons at the end of the term, and only upon agreement of clear conditions for completing coursework. Incompletes are rarely granted and only if the emergency or other unforeseeable justifiable reason occurs after the date for dropping the class. Work, vacation, family concerns, class schedules, time management problems, and other normal issues all students deal with do not qualify.

PASS/NO PASS GRADING OPTION (for graded classes):

You have the option to choose Pass/No Pass grading for this class. If you choose this option, you must submit a Petition for Pass/No Pass to Admissions & Records before 30% of the class has elapsed. This option for grading is nonreversible once selected. The petition form is available online, or from Admissions & Records. Students planning to transfer should consult with a counselor before opting for Pass/No Pass to ensure this option is accepted by their intended transfer institutions. Check the MiraCosta College catalog or schedule for more detailed information.

DISABILITY ACCOMMODATIONS:

Students with disabilities, whether physical, learning, or psychological, who believe that they may need accommodations in this class, are encouraged to contact Disabled Students Programs & Services as soon as possible to ensure that such accommodations are implemented in a timely manner. Their phone number is (760) 795-6658 and they are located on the Oceanside campus in Building 3000-Student Services, Room 3009, adjacent to Parking lot 3C.

LIBRARY RESOURCES:

The MiraCosta College faculty librarians assist students with their research questions, whether academic or personal. Students may obtain assistance from librarians either one-on-one at the reference desk, through class orientations, group workshops, individual appointments, or online. I strongly encourage you to take advantage of library resources. More information regarding the library may be found at their webpage: <http://www.miracosta.edu/library>.

TUTORING AND ACADEMIC SUPPORT CENTER AND THE WRITING CENTER:

The Tutoring and Academic Support Center (TASC) and the Writing Center (WC) assist students by providing individual and group tutoring, WC drop-ins, learning communities, self-help materials, and student success workshops. Services are free and available to all students during day and evening hours at all MiraCosta College campuses. Take advantage of these academic support services. For more specific information, please call (760) 795-6682.

CENTER FOR CAREER STUDIES AND SERVICES

The mission of the Center for Career Studies and Services is to empower students to make informed, intentional career decisions. Career Center resources include a computer lab, resource library, workshops, and career counseling.

Career Center has a database of internships in a variety of majors. To search for an internship visit:

<http://www.miracosta.edu/Apps/Careerpoint/Student/login.aspx>

Username: gstudent Password: w12345678

HELPFUL WEBSITES:

MiraCosta College offers a variety of Business-related Courses, Programs, and Services. Many are offered through different departments.

MiraCosta College's Business Program is part of the Business and Public Service Department. To obtain information regarding all aspects of the Business Program, please visit <http://www.miracosta.edu/Instruction/business/>. To obtain information regarding the Accounting Program, please visit <http://www.miracosta.edu/instruction/accounting/>.

ACCOUNTING AND BUSINESS CLUB

The Accounting Business Club is a student organization that helps promote professions in business. The Club holds meetings with various guest speakers, including local professionals. All students are invited to attend. To find the link to Club meetings, please visit <https://www.miracosta.edu/instruction/business/index.html>

IMPORTANT: If at anytime you are feeling lost and are struggling with the material, come see me or e-mail me with your questions or concerns or sign up for a tutor in the accounting lab, they are free!!!!. I also encourage you to study with other accounting students, exchange e-mail addresses and phone numbers. This way if you miss a class, you can call or e-mail someone regarding notes, instructions, assignment changes, etc. I want you all to do well in this class, but you need to take the initiative if you are having some difficulty with the material. Don't wait until after an exam to tell me you're having problems; let's work on it before the exam to ensure a successful exam experience.

Something to think about!

Employment change. Employment of bookkeeping, accounting, and auditing clerks is projected **to grow by 10 percent during the 2008–18 decade**, which is about as fast as the average for all occupations. This occupation is one of the largest growth occupations in the economy, with about 212,400 new jobs expected over the projections decade.

Job prospects. While many job openings are expected to result from job growth, even more openings will stem from the need to replace existing workers who leave. **Each year, numerous jobs will become available, as clerks transfer to other occupations or leave the labor force.**

Clerks who can carry out a wider range of bookkeeping and accounting activities will be in greater demand than specialized clerks. For example, demand for full-charge bookkeepers is expected to increase, because they can perform a wider variety of financial transactions, including payroll and billing. **Certified Bookkeepers (CBs) and those with several years of accounting or bookkeeping experience who have demonstrated that they can handle a range of tasks will have the best job prospects.**

Certificate of Achievement

Accounting

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An accountant generally works without continuous supervision. He/she has full responsibility for entries to general journals, posting to general ledgers, year-end adjustments, and financial statements. An accountant often supervises one or more bookkeepers and is the primary accounting specialist in a small business. In addition to the training needed by a bookkeeper, an accountant needs extra accounting, business communication, law, income tax, and management training.

A strong demand by the community for accounting specialists provides opportunities within this field. The following courses may be taken in any sequence as long as all prerequisites are met.

Required Courses:			Units
ACCT	101	Practical Accounting	4
ACCT	145	Individual Income Tax	4
ACCT	148	Computer Accounting	3
ACCT	158	Business Mathematics	3
ACCT	201	Financial Accounting	4
ACCT	202	Managerial Accounting	4
BUS	120	Introduction to Business	3
or			
BUS	130	Small Business Management (3)	
BUS	136	Human Relations in Business	3
or			
BUS	140	Legal Environment of Business (3)	
BUS	290	Business Communication	3
CIS	100	Computer Applications	3
CIS	152	Introduction to Microsoft Excel	1.5
Total Required Units:			35.5

Course Schedule

Date	Date	CH	Topic	PreLect	HW	Exams	Other
25-Jan			First day of classes				
5-Feb			Last day to add classes with permission				
5-Feb			Last day to drop classes (receive refund and no grade on record)				
26-Feb			Last day to petition for credit/no credit				
28-Apr			Last day to drop classes with "W"				
25-Jan	27-Jan	1	Managerial Accounting Concepts and Principles	2	14		
1-Feb	3-Feb	2	Job Order Costing and Analysis	2	14		
8-Feb	10-Feb	3	Process Costing and Analysis	2	14		
17-Feb			Newspaper article #1 - Last name A-M				
22-Feb			Exam #1 (chapters 1, 2, 3)			150	
24-Feb	29-Feb	4	Activity-Based Costing	2	10		
2-Mar	7-Mar	5	Cost Behavior and Cost-Volume-Profit Analysis	2	16		
9-Mar	14-Mar	6	Variable Costing and Performance Reporting	2	12		
16-Mar			Newspaper article #1 - Last name N-Z				5
28-Mar			Exam #2 (Chapters 4, 5, 6)			150	
30-Mar	4-Apr	7	Master Budgets and Performance Planning	2	12		
6-Apr	11-Apr	8	Flexible Budgets and Standard Costing	2	14		
13-Apr	18-Apr	9	Performance Measurement and Responsibility Accounting	2	10		
			Personal budget - Blackboard				20
20-Apr			Newspaper article #2 - Last name A-M				5
25-Apr			Exam #3 (Chapters 7, 8, 9)			150	
27-Apr	2-May	10	Relevant Costing for Managerial Decisions	2	12		
4-May	9-May	11	Capital Budgeting and Investment Analysis	2	8		
11-May	16-May	13	Analyzing and Interpreting Financial Statements	2	8		
18-May			Newspaper article #2 - Last name N-Z				
			Accounting project -- Connect (P13-5A)				20
23-May			Final Exam Cumulative (11:00am)			200	
			Quizzes (Prorated)				132
			Total points	24	144	650	182
							1,000

Important Notes:

- Prelecture assignments are completed in Connect
- Homework assignments are completed in Connect
- Exams are completed in the classroom
- Newspaper article presentations are completed in the classroom
- Personal budget is completed in excel and submitted in Blackboard
- Accounting project is completed in Connect