



Acct. 118, 4 Credits

**Online - Fall 2017**

Edwin R Muenzner, CPA, MSAT

Office: C-172 (860) 215-9456

CPA Practice Office: (860) 892-1040

TRCC E-mail: [EMuenzner@trcc.commnet.edu](mailto:EMuenzner@trcc.commnet.edu)

Office Hours: Posted

### **Prerequisite:**

Successful completion of ACC\* K115 with a "C" grade or better.

### **Course Description:**

A study of the application of accounting principles and procedures to the cost control function of manufacturing business management. Emphasis is placed on managerial and analysis and control, job order costing, process cost, standard cost, and variance analysis. The course consists of four lecture hours.

### **Instructional Methodology:**

This is an online class. There will be videos provided by the publisher, online homework, online exams, and conference calls.

### **Required Materials:**

Financial & Managerial Accounting (w/Connect) Edition: 6<sup>th</sup>. Wild

ISBN 9781259621758

### **Homework Manager Code**

**Homework Manager Site:** • <http://connect.mheducation.com/class/e-muenzner-fall2017-online>

**Hyperlink:** • <http://connect.mheducation.com/class/e-muenzner-fall2017-online>

Calculator - Note - **No cell phones** used or texting in class

Access to Blackboard Learn

### **Educational Objectives:**

To provide the student with the analytical and quantitative skills necessary for making sound business decisions and to introduce students to the managerial applications of accounting information.

### **Grading and Classroom Policies:**

The grading policy is as stated in the Manual of Policy and Procedures on Grades and Quality Points.

Point/Grade Distribution is as follows:

A 93-100      C+ 77-79

A- 90-93      C 73-76

B+ 87-89      C- 70-72

B 83-86      D+ 67-69

B- 80-82      D 63-66

D- 60-63

Below 60 is an "F"

### **Grading and Classroom Policies:**

There are four semester exams in addition to the average of the homework assignments. The homework assignments are counted as a semester exam. If a semester exam is missed, it is a zero. I will drop the lowest semester exam grade (Exam 1, 2, 3) or the homework average, **but I will not drop the last exam grade.**

### **Homework Manager:**

The website address is on your course homepage and there is a hyperlink on this syllabus. The due dates for completing the online homework are on the MGH Connect website. I strongly urge you to do the homework on a weekly basis. You will have up to 5 submissions for each assignment. This approach allows you to practice and get a good grade on the assignments. The average of the assignments will count as one semester exam. The homework assignments will not be accepted through email or if they are late

### **School Email and Contact:**

myCommNet Alert is a system that sends text messages and emails to anyone signed up in the event of a campus emergency. Additionally, TRCC sends messages when the college is delayed or closed due to weather.

All students are encouraged to sign up for myCommNet Alert. A tutorial is available on the Educational Technology and Distance Learning Students page of the web site. This link should be shared with students.

[http://www.trcc.commnet.edu/div\\_it/educationaltechnology/Tutorials/myCommNetAlert/MIR3.html](http://www.trcc.commnet.edu/div_it/educationaltechnology/Tutorials/myCommNetAlert/MIR3.html)

### **Attendance Policy:**

Participation in the conference calls is optional. I provide these sessions to allow you to ask questions in real time and to discuss the chapter. Every 7 days or so, conference calls have been scheduled. Also, if you are interested in an in class lecture, let me know. I teach this class on ground.

### **Withdrawal Policy:**

A student who finds it necessary to discontinue a course must complete a "Withdrawal Request Form" in the Registrar's office. Students who do not withdraw but stop attending, will be assigned an "F" or "N" signifying a failing grade or no grade. See updated school policy regarding "F" and "N". Eligibility for a refund of tuition is based upon the date of withdrawal when received by the Registrar.

### **Disabilities Statement:**

If you have a disability that may affect your progress in this course, please meet with a Disability Service Provider (DSP) as soon as possible. Please note that accommodations cannot be provided until you provide written authorization from a DSP. Contact Matt Liscum 860.215.9265 for any assistance.

### **Academic Integrity:**

Any student who cheats on an exam will receive a grade of ZERO for the exam. Any subsequent cheating will result in a ZERO for the course and possible suspension from the College.

### **Learning Outcomes:**

1. Construct/analyze/ interpret statement of cash flows (indirect method).
2. Construct/analyze/interpret financial statements using ratios.
3. Identify and demonstrate knowledge of the basic characteristics & features of managerial accounting.
4. Identify and demonstrate knowledge of Job costing.
5. Identify and demonstrate knowledge of variable and fixed costs.
6. Identify and demonstrate knowledge of CVP analysis.
7. Identify and demonstrate knowledge of Contribution margin and break-even point.
8. Identify and demonstrate knowledge of margin of safety and sales target calculations.
9. Identify and demonstrate knowledge of budgetary planning, control and responsibility centers.
10. Identify and demonstrate knowledge of relevant costs.

## MANAGERIAL ACCOUNTING

### Course Outline

\*\*\***See McGraw-Hill Connect for all Homework Assignments and Exams**\*\*\*

<u>Week</u>	<u>#Review</u>	<u>Homework MGH Connect</u>	<u>Conference Calls</u>
1	Syllabus	Chapter 12	8/29/16 @ 2:00
2	Chapter 12	Chapter 13	9/5/16 @ 5:30
3	Chapter 13	Chapter 14	9/12/16 @ 5:30
4	Chapter 14	Chapter 15	9/19/16 @ 5:30
5	<b>Exam Chapter 12, 13, 14</b>		<b>Opens 9/26/17</b>
6	Chapter 15	Chapter 18	10/3/16 @ 5:30
7	Chapter 18	Chapter 19	10/10/16 @ 5:30
8	Chapter 19	Chapter 20	10/24/16 @ 5:30
9	<b>Exam Chapter 15, 18, 19</b>		<b>Opens 10/31/17</b>
10	Chapter 20	Chapter 21	11/7/16 @ 5:30
11	Chapter 21	Chapter 23	11/14/16 @ 5:30
12	<b>Exam Chapter 20 &amp; 21</b>		<b>Opens 11/21/17</b>
13	Chapter 23	Chapter 24	11/28/16 @ 5:30
14	Chapter 24	Chapter 24 Homework Continued	12/5/16 @ 5:30
15	<b>Exam Chapter 23 &amp; 24</b>		<b>Opens 12/8/17</b>

**Note 1 – If you are interested in an in class lecture, please note that I teach this class on ground Wednesday evenings at the TRCC campus in Norwich.**

### **Assessment Assignment, Digication:**

This course has been selected as a measurement for one of the learning outcomes assessment (Quantitative Reasoning/Literacy). An additional assignment may be assigned.

## FALL 2017 Standard 15 Week Session

Aug 28	Registration deadline and last day to drop classes for full tuition refund
Aug 29	Classes begin, add and drop periods begin
Sep 4	Labor Day - college closed
Sep 4	Last day for registered students to add a class - online (Sep 1 <u>in person</u> )
Sep 5-8	Welcome Week
Sep 11	Last day to drop classes and partial tuition refund
Sep 18	Constitution Day observed (classes in session)
Sep 22	Professional Day (classes in session)
Sep 26	Last day to select audit option
Oct 17	Reading Day * <a href="#">See Additional Notes</a>
Oct 31	Advising Day (classes in session)
Nov 1	Continuing Degree-Seeking Student Registration for Winter '17 Intercession and Spring '18 Semester Advising day (classes in session)
Nov 7	Last day to select pass/fail option, last day to submit incomplete work from Spring '17 and Summer '17
Nov 15	New Student and Non Degree-Seeking Student Registration for Winter '17 Intercession and Spring '18 Semester, and last day to apply for spring graduation (May '18)
Nov 22	College open - no classes in session
Nov 23-26	Thanksgiving recess
Dec 11	Last day to withdraw from classes
Dec 18	Last day of 15 Week Session
Dec 22	Final grades due to Registrar's office
Dec 25	Christmas Day - college closed
Dec 27	Grades available on web

**\*Please Note** - Reading Days are to be used as study days, and/or optional make-up class time at the discretion of faculty members. No faculty member will be assigned additional duty during the scheduled reading days and no student shall be penalized for not attending any activities/classes on a reading day