



Acct. 118, 4 Credits

**Tuesday/Thursday 2:30 – 4:10 Spring 2017 – E227**

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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.

**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-spring-2017-t-th-230-410>

**Hyperlink:** • <http://connect.mheducation.com/class/e-muenzner-spring-2017-t-th-230-410>

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:**

This course is designed such that students will benefit not only from the text but also from class attendance and participation. You are therefore, expected to attend class regularly. If you are late for class or if you must leave early, please take a seat near the door.

## **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.

## **UNITED STATES DEPARTMENT OF EDUCATION AND OFFICE OF CIVIL RIGHTS TITLE IX STATEMENT OF POLICY:**

“Title IX of the Education Amendments of 1972 (Title IX) prohibits discrimination based on sex in education programs and activities in federally funded schools at all levels. If any part of a school district or college receives any Federal funds for any purpose, all of the operations of the district or college are covered by Title IX.

Title IX protects students, employees, applicants for admission and employment, and other persons from all forms of sex discrimination, including discrimination based on gender identity or failure to conform to stereotypical notions of masculinity or femininity. All students (as well as other persons) at recipient institutions are protected by Title IX – regardless of their sex, sexual orientation, gender identity, part-or full-time status, disability, race, or national origin-in all aspects of a recipient’s educational programs and activities.”

If any student experiences sexual misconduct or harassment, and/or racial or ethnic discrimination on Three Rivers Community College Campus, or fears for their safety from a threat while on campus, please contact Edward A. Derr, the Diversity Officer and Title IX Coordinator 860.215.9255

### **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 - Appendix

<u>Week</u>	<u>#Review</u>	<u>New Material</u>	<u>Exercises</u>	-----Homework (HM)-----
1	Syllabus	<b>Chapter 12</b>	<b>E12: 1, 2,3,4,5,6,7,8,9</b>	
2	Chapter 12	<b>Chapter 13</b>	<b>E13: 1,2,3,4,5,6,7</b>	
3	Chapter 13	<b>Chapter 14</b>	<b>E14: 1,2,3,4,6,7,8</b>	
4	Chapter 14	<b>Chapter 15</b>	<b>E15: 1,2,3,4,5,6,7,8,9,10,11</b>	
5	<b>Exam Chapter 12, 13, 14</b>			
6	Chapter 15	<b>Chapter 18</b>	<b>E18: 1,2,3,4,8,9,10,11,12,14</b>	
7	Chapter 18	<b>Chapter 19</b>	<b>E19: 1,2,3,4,5,6,7,</b>	
8	Chapter 19	<b>Chapter 20</b>	<b>E20: 1,2,3,4,5,6,7,8</b>	
9	<b>Exam Chapter 15, 18, 19</b>			
10	Chapter 20	<b>Chapter 21</b>	<b>E21: 1,2,3,4,5,6,7,8,9,10</b>	
11	Chapter 21	<b>Chapter 23</b>	<b>E23: 1,2,3,4,5,6,7</b>	
12	<b>Exam Chapter 20 &amp; 21</b>			
13	Chapter 23	<b>Chapter 24</b>	<b>E24 1,2,3,4,5,6,7,8</b>	
14	Chapter 24	<b>Chapter 24</b>	<b>Homework Continued</b>	
15	<b>Exam Chapter 23 &amp; 24</b>			

**Note 1** – Additional Problems and exercises may be assigned or modified on a weekly basis.

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

This course has been selected as a measurement for one of the learning outcomes assessment (Quantitative Reasoning/Literacy). As a result, a required homework assignment will be assigned at a later date.

## SPRING 2017 Standard 15 Week Session

<b>Jan 16</b>	<b>Martin Luther King Day - college closed</b>
<b>Jan 17</b>	<b>New student orientation</b>
<b>Jan 18</b>	Professional Day, Registration deadline and last day to drop classes for full tuition refund
<b>Jan 19</b>	<b>Classes begin, Add and drop periods begin</b>
<b>Jan 25</b>	Last day for registered students to add a class
<b>Feb 1</b>	Last day to drop classes and partial tuition refund
<b>Feb 16</b>	Last day to select audit option
<b>Feb 17-20</b>	<b>Lincoln's and Washington's Birthday observed - classes not in session</b>
<b>Mar 15</b>	Last day to apply for summer (August '17) graduation
<b>Mar 13-19</b>	<b>Spring Break - classes not in session</b>
<b>Mar 30</b>	Last day to select pass/fail option, last day to submit incomplete work from Fall '16 and Intersession '16
<b>Mar 31</b>	<b>Advising day (classes in session)</b>
<b>Apr 3</b>	<b>Continuing Degree-Seeking Student Registration for Summer '17 Session and Fall '17 Semester</b>
	<b>Advising day (classes in session)</b>
<b>Apr 14</b>	<b>Good Friday - college closed</b>
<b>Apr 17</b>	New Student and Non-Degree Seeking Student Registration for Summer '17 Session and Fall '17 Semester
<b>May 4</b>	Reading/make-up day
<b>May 8</b>	Last day to withdraw from classes
<b>May 15</b>	Last day of 15 week session
<b>May 22</b>	Final grades due
<b>May 24</b>	Student grades available on web <b>Commencement</b>
<b>May 29</b>	<b>Memorial Day - college closed</b>
<b>June 15</b>	Last day to apply for fall (December '17) graduation