



Acct. 118, 4 Credits

Online Fall 2019

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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.

Instructional Methodology:

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

Required Materials:

Financial & Managerial Accounting (w/Connect) Edition: 7th. Wild

ISBN: 9781260088687

Homework Manager Code: Required for access to online homework

Homework Manager Site: • <https://connect.mheducation.com/class/e-muenzner-fall-2019-managerial-acc-online>

Hyperlink: • <https://connect.mheducation.com/class/e-muenzner-fall-2019-managerial-acc-online>

Calculator

Access to Blackboard

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 (online homework and discussion board postings). The four discussion questions will count as one homework assignment grade. I will use the discussion board assignment grade with the 10 online graded homework assignments to calculate the homework average grade. The homework average is 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 exercises and watch the graded and/or informational videos on a weekly basis. You will have up to 3 submissions for each assignment. This approach allows you the opportunity to practice, learn the material, and achieve academic excellence 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

Attendance Policy, Conference calls, Online Homework, and Discussion Board Postings:

Attendance is based upon your log in and activity through the McGraw Hill Connect Homework Site. Participation in the conference call is optional. I provide these sessions to allow you to ask questions in real time and to discuss the chapter. Also, to increase interaction between students, I will post four questions throughout the semester on Blackboard Discussion Board. You will have to respond to my questions and to another student's post. The schedule for the discussion board postings and optional conference calls are on page 4 of the syllabus. Also, since I teach the class on ground as well, you can attend in class lectures. Please find the college course schedule for the classroom and time for this course.

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 the Diversity Officer and Title IX Coordinator.

Learning Outcomes:

1. Construct, analyze, interpret, and evaluate statement of cash flows (indirect method) and financial statements using ratios
2. Evaluation and analysis of the basic characteristics & features of managerial accounting.
3. Identify issues, analysis, evaluate, and synthesis regarding Job costing.
4. Identify issues, analyze, evaluate, and synthesis of variable and fixed costs.
5. Identify, formulate, analysis, and synthesis of Cost-volume-profit (CVP) analysis and relevant costs.
6. Identify, formulate, analysis, and synthesis of Contribution margin and break-even point.
7. Identify, formulate, analysis, and synthesis for margin of safety and sales target calculations.
8. Identify, formulate, analysis, and synthesis for variable and absorption costing
9. Identify, formulate, analysis, and synthesis of budgetary planning, control, and responsibility centers.

This class has been approved for the Gen Ed Competency of Critical and Logical Analysis. Below are the standards for the competency and learning outcomes for this class.

- **Identifying Arguments:** identify issues and evidence, distinguish between facts and opinion
- **Formulating Arguments:** developing sound arguments with a focus on the truth of the conclusion.
- **Analysis:** break subject into its various elements and understand how they interact
- **Evaluation:** identify assumptions & assess the credibility of sources and the success of potential results
- **Synthesis:** extract relevant data and compile accurate conclusion

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	Conference Call 8/28/19 @ 3:15pm
2	Chapter 12	Chapter 13	Conference Call 9/11/19 @ 3:15pm
3	Chapter 13	Chapter 14	Discussion Post #1 opens 9/16
4	Chapter 14	Chapter 15	Discussion Post #1 closes 9/26
5	Exam Chapter 12, 13, 14		9/27/19 – 10/1/19
6	Chapter 15	Chapter 18	Conference Call 10/9/19 @ 3:15pm
7	Chapter 18	Chapter 19	10/14/19 Begin Digication Assignment
8	Chapter 19	Chapter 20	Discussion Post #2 10/21-10-31
9	Exam Chapter 15, 18, 19		10/25/19 – 10/29/19
10	Chapter 20	Chapter 21	Conference Call 11/6/19 @ 3:15pm
11	Chapter 21	Chapter 23	Discussion Post #3 11/11/19-11/20/19
12	Exam Chapter 20 &21		11/15/19 – 11/19/19
13	Chapter 23	Chapter 24	11/25/19 @ 4:30pm
14	Chapter 24	Chapter 24	Discussion Post #4 11/27/19 – 12/6/19
15	Exam Chapter 23 & 24		12/5/19-12/9/19

Assessment Assignment, Digication:

This assignment will be given with the chapter 19 lecture. The student will complete the assignment, upload it to Digication, and submit to the professor.

FALL 2019 STANDARD 15 WEEK SESSION

Aug 26	Registration deadline and last day to drop classes for full tuition refund
Aug 27	Classes begin, add and drop periods begin
Sep 2	Labor Day - college closed and last day for students to add a class - online (Aug 30 in person)
Sep 3-6	Welcome Week
Sep 9	Last day to drop classes and partial tuition refund
Sep 17	Constitution Day observed (classes in session)
Sep 20	Professional Day (classes in session)
Sep 24	Last day to select audit option
Oct 21	Mid-term Grades Due
Oct 22	Reading Day *See Additional Notes
Nov 4	Advising day (classes in session) Registration begins for Winter '19 Intersession and registration begins for Spring '20 Semester for Continuing Degree-Seeking Students and New Students with Veteran Status
Nov 5	Advising day (classes in session) Last day to withdraw from classes, last day to select pass/fail option, and last day to submit incomplete work from Spring '19 and Summer '19
Nov 8	Registration begins for New Student and Non Degree-Seeking Student Registration for Winter '19 Intersession and Spring '20 Semester, and last day to apply for spring graduation (May '20)
Nov 27	College open - no classes in session
Nov 28-Dec 1	Thanksgiving recess
Dec 15	Last day of 15 Week Session
Dec 17	Final grades due to Registrar's office (by noon)
Dec 20	Grades available on web
Dec 23	Semesters end for CC
Dec 25	Christmas Day - college closed

***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