# **SOUTH FLORIDA COMMUNITY COLLEGE**

# ***Applied Sciences***

# **COURSE SYLLABUS**

# ***(Spring 2016)***

***ACG 2071, Managerial Accounting – 3 credit hours***

**Instructor:** *Michelle Leidel* **Phone:** 863-784-7115

**Office Location:** *I 201* **E-mail:** *leidelm@southflorida.edu*

**Office** **Hours:** *Posted on Office door and D2L*

**Catalog Description:**

A study of managerial accounting concepts and principles, job order cost systems, process cost systems, cost behavior, cost-volume-profit analysis, budgeting, variance analysis, differential analysis, and capital investment analysis

**Prerequisites:**

## ACG 2001 or ACG 2021

## **Course Materials:**

***Required: Financial and Managerial Accounting****, SouthWestern Publishing, Warren, Reeve & Duchac, 13th edition*

***Required:*** *CengageNOWv2 Accounting Online Homework Assistant*

***Required: Microsoft Excel*** will be used and you will need to have access to the program. With a gmail account you can also access their free spreadsheet application as a replacement, but Microsoft Excel will be the preferred program.

***Optional:*** Highly recommended - calculator

## **Instructional Methods:**

Lecture, demonstrations, in class work, computer based homework assignments and problem application.

## **Course Resources:**

*Computer based study tools and student companion sites are available through the*

*CengageNOW web site, additional material will be posted on D2L*

## **Class Policies:**

**Attendance and Tardy Policy**

Attendance is expected. Treat this class as you would a job. The instructor reserves the right to withdraw a student from class for excessive absences (4 consecutive classes) and/or for habitual tardiness (3 or more). ***This is your first and only warning.*** Attendance will be taken every day. Coming to class late is not acceptable. It is distracting to the instructor and to the other students.

**Computers/Electronics Policy**

Please keep all electronics in you backpack and put away. Anyone found using cell phones, iPod’s, MP3 players, computers (if they are not being used that day or if you are on others sites during computer time), etc will be asked to leave class for that day and ***this will be your only warning.*** Those who are caught more than once will receive 15 points deducted from the test on which chapter we are currently working on. So if you are caught more than once on the same chapter, that means 15 points for each infraction.

**Course Requirements:**

**Ethics and Plagiarism Agreement**

Located in the Content section of D2L you will find a Word Document that must be submitted to the D2L dropbox by the date specified in D2L. Failure to submit by the due date listed by the dropbox will mean 10 points deducted from your first vocabulary quiz. Each day thereafter will be a 1 point deduction for every day it is late.

**Tests**

There will be a test at the end of each chapter(s) and a comprehensive final exam. Some chapters may be combined into one test. The grades of all tests, including the final exam, will be averaged together to determine **50%** of the total grade. Grades will be kept on an excel spreadsheet by the instructor. The posting of grades into D2L is for informational purposes only and is not considered your final grade. It is the excel spreadsheet kept by the instructor that will be considered the actual grade book.

* Tests will be taken in class on scantron sheets or the computer*.* ***You must be present in class on test day to take your test***. Once the instructor has handed out the first test, if you are not in your seat, you may not take the test.
* In the event you cannot be there, ***prior notification*** of your absence and approval to take it at a different time must be granted by the instructor, otherwise you will receive a zero for the chapter(s). In the rare event there are major extenuating circumstances and you are granted a makeup, only one will be allowed.
* You may use one side of a 4X6 handwritten notecard during quizzes.
* ***Cheating:*** During a test there is no reason your eyes should be anywhere other than in front of you. Please keep all papers and materials in front of you at all times. I can’t read a student’s mind to see your intentions, but I can see if your eyes are looking at someone else’s paper. I CONSIDER THIS CHEATING!!!!! You will be asked to turn in your test and receive a zero. A second infraction will earn you an F in the course.

**Homework**

Homework is a required component of this course. Assignment grades will be averaged to determine **20%** of the total grade. All homework is to be done first on paper and then entered into the internet based Homework Assistant module CengageNOW.

* Failure to sign into the online Homework Assistant after the designated class deadline will be considered failure to make sufficient academic progress and you can be dropped from the class at the discretion of the instructor.
* Your grades will be available to you in the Cengage website and D2L, however it is the grade book kept as an excel spreadsheet by the instructor that will be considered the official grade book.

**Vocabulary Quiz**

At the start of each chapter there will be an online vocabulary quiz in D2L required to be completed. This quiz will make up **30%** of your grade. This quiz will be timed and you will only have one attempt. Your book is your only resource. Once the deadline for the quiz passes it will be closed out and you will receive a zero for that chapter.

**Bonus Points**

Bonus problems may be assigned. Points earned on these assignments will be added to your homework, quiz, or final grade at the instructor’s discretion. You will be notified upon assigning of the bonus problem as to which the points will be added. These assignments if missed cannot be made up. These points will be entered into the grade book kept as an excel spreadsheet and may or may not be placed into D2L. However, all material submitted by the student to the instructor will be returned to the student either by hardcopy or electronically and will serve as your notification of points earned.

***Note: It is the student’s responsibility to verify that all work has been completed and submitted successfully by the appropriate due date and time. Acceptance of late work and/or extensions on due dates are a privilege and not a right. These will be granted only in extreme situations at the discretion of the instructor.***

## **Grading:**

Chapter Tests and Final= 50% of total grade

Homework = 20% of total grade

Vocab Quiz = 30% of total grade

Bonus points will be added to your homework, worksheet, quiz, or final grade at the instructor’s discretion

**Grading Scale**

A = 90-100

B = 80 – 89

C = 70 – 79

D = 60 – 69

F = below 60

**Code of Conduct - Refer to the *Student Handbook***

**Academic Ethics Policy**

The faculty of SFCC is committed to a policy of honesty in academic affairs. Conduct for which you may be subject to administrative and/or disciplinary penalties, up to and including suspension or expulsion, includes:

1. Dishonesty consisting of cheating of any kind with respect to examinations, course assignments, or illegal possession of examination papers. If you help another to cheat, you will be subject to the same penalties as the student assisted.

2. Plagiarism consisting of the deliberate use and appropriation of another’s work without identifying the source and the passing off such work as your own. If you fail to give full credit for ideas or materials taken from another, you have plagiarized.

**Consequences of cheating or plagiarism:**

The instructor may take academic action consistent with college policy that may range from loss of credit for a specific assignment, examination, or project to removal from the course with a grade of “F.” Your instructor and you should seek to resolve the matter to your mutual satisfaction. Failing this, your instructor or you may request action from the appropriate chair, dean/director, and the Vice President for Educational and Student Services (see Grade Appeals in College Catalog) who adjudicates on the basis of college policy.

## **Panther Central/D2L (Desire to Learn):**

SFSC uses D2L as its course management software. Each class has a page on D2L. It is easy to contact the instructor and fellow students through D2L. To access D2L, please log on to [www.southflorida.edu](http://www.southflorida.edu) and click on the Panther Central Link, sign into Panther Central and select the “My courses” tab. Your courses will be listed. Select the desired course and you will be automatically directed to D2L. Be aware that D2L stores access records, quiz scores, e-mail postings, discussion postings, and chat room conversations. It is very important to log off D2L when you are finished; if you do not, a person using the computer after you will have access to your course materials, your e-mail account, and your confidential records. Protect your password.

## **Students with Disabilities:**

In keeping with the College’s open door philosophy and in accordance with the Americans with Disabilities Act and section 504 of the Rehabilitation Act of 1973, SFSC provides reasonable accommodations to educational and training opportunities for otherwise qualified individuals with documented disabilities. It is the responsibility of the student or prospective student to self-identify with the Disabilities Specialist and provide appropriate documentation. Individuals who chose not to self-identify may be ineligible for services and/or accommodations. Services include but are not limited to admission and registration assistance, orientation, note taking, tutoring, test accommodations, readers, audio books, course substitutions and assistive technology. For more information, contact the Disabilities Specialist through the Web site, [www.southflorida.edu](http://www.southflorida.edu); e-mail at [disabilities.specialist@southflorida.edu](mailto:disabilities.specialist@southflorida.edu); voice/TDD (863)453-661 ext. 7331; or in person at the Catherine P. Cornelius Student Services Complex, Suite B152, Highlands Campus.

## **Visitors Policy:**

No unauthorized visitors, including children or other members of your family, are permitted in the classroom. All visitors must be registered with Community Relations in Building C. Children may not be left unattended anywhere on an SFSC campus.

**Observance of Religious Holidays:**

If you must miss a class in order to observe a religious holiday, you may notify the instructor at least seven (7) days in advance of the day(s) to be missed. You will have until the next class meeting after the observance/holiday to make up missed assignments.

**Course Specific Outcomes:**

**Course Objectives**

Upon completion of this course, the student should be able to demonstrate through tests, projects and discussion the knowledge of the following:

1. Differentiate between managerial accounting and financial accounting.
2. Identify the information and reports needed by management for operational and strategic planning.
3. Identify and classify managerial costs and their cost drivers.
4. Calculate cost using Activity Based Costing and traditional costing methods.
5. Calculate inventory for finished goods, raw material, and work in process.
6. Calculate and describe the accounting for joint products and by-products.
7. Describe and illustrate fixed, variable, and mixed cost behaviors and related concepts.
8. Describe and illustrate the utilization of a cost-volume-profit analysis in planning operations.
9. Explain how budgets are derived and the advantages and disadvantage of comparing budgeted costs to actual costs.
10. Differentiate between performance, static and flexible budgets.
11. Describe how responsibility accounting affects management behavior.
12. Describe and illustrate the use of variance analysis for direct materials, direct labor, and factory overhead.
13. Describe the importance of periodic review and revision of standards.
14. Describe the nature of centralized and decentralized operations.
15. Differentiate between cost, profit and investment centers.
16. Describe various pricing decisions and target costing
17. Analysis Financial Statements from the management’s point of view

**DISCLAIMER:** Course policies, procedures, and schedule may be changed at any time at the discretion of the instructor.  You will be advised of any changes in writing and they will be posted in D2L under the “News Section” or sent to you via email in D2L. **It is your responsibility to check your course D2L page often and regularly.**

