



Syllabus: **ACC 102 Managerial Accounting**

Tohono O'odham Community College

Course Information

Course Prefix/Number: ACC 102

Semester: Spring 2019

Class Days/Times: **Tues-Thurs 9am-10:15am**

Credit Hours: 3

Course Title: Managerial Accounting

Room: IWK-22

Instructor Information:

Name: Anne Hendricks, CPA, Retired

Phone/Voice Mail: 520-237-2200

E-mail: ahendricks@tocc.edu

Office location: Classroom

Office hours: Before/after class or by appt.

Course Description:

Accounting training for managers: Includes managerial accounting environment, systems design, cost behavior analysis and use, profit planning, standard costs, and decision making.

Course Objectives:

During this course students will:

- 1) Describe how cost accounting data is accumulated and the concepts necessary to use such data effectively.
- 2) Discuss cost volume, profit relationships and apply the CVP concepts.
- 3) Describe planning and control, and the relationship between them.
- 4) Describe and apply cost concepts for decision-making.
- 5) Describe the techniques and abilities necessary to make business decisions

Student Learning Outcomes (SLOs)

After completion of the course students will be able to:

1. Apply managerial accounting concepts to real life business needs by using cost concepts, job order and process cost accounting, budgeting and responsibility accounting.
2. Implement accounting tools for planning, controlling and directing daily operations.
3. Participate with organizational management to make appropriate business decisions impacting profit and investments of time, materials and capital purchases.

Course Structure:

The course will introduce students to the accounting concepts through instructor lectures, powerpoint presentations and class discussions. The student will learn through an interactive approach including participation in problem solving. Students should attend all class periods and be prepared by reading assigned chapters and completing assigned homework problems. Be prepared for quizzes on the homework within first ten minutes of class period.

Texts and Materials:

- Managerial Accounting 7th Edition, Weygandt, Kimmel, Kieso
- A basic calculator is required to complete the homework, quizzes and exams
- Cell phones can NOT be used as calculators

Evaluation and Grading & Assignments:

4 Exams (100 points each)	400 points
Quizzes (5 highest-20pts each)	100 points
Homework	<u>100 points</u>
Total	600 points

Course grades will be assigned as follows:

A – 90% - 100%	540 – 600 points
B – 80% - 89%	480 – 539 points
C – 70% - 79%	420 – 479 points
D – 60% - 69%	360 – 419 points
F – Below 60%	Below 360 points

Himdag Cultural Component:

Incorporating the Spirit of Himdag, Tohono O'odham culture and traditions, and Tribal sovereignty and self-determination will be encouraged in all class discussions and group work.

Policies and expectations:

Course Feedback: Every effort will be made to return assignments for study before scheduled exams. Every effort will be made to return exams at the next scheduled class. Every effort will be made to answer emails and phone messages within 48 hours. Students are encouraged to inquire as to their progress. Student conferences are encouraged and can be held upon appointment.

Workload: Students are expected to spend an average of 9 hours per week attending class sessions, doing assignments, reading and preparing for exams. The standard Carnegie unit of college credit assigns one credit hour for each 15 hours of class time and assumes students spend two to three hours per week working outside the classroom for each hour of classroom instruction. For a three-credit course, this translates to 135 hours per semester or an average of 9 hours per week for a 16-week semester.

Caveats: Every effort will be made to follow the procedures and schedules listed in this syllabus, but they may be changed. The instructor will make every attempt to advise students in advance of any changes.

Attendance: Each session is very important to the student's overall knowledge of the course material. Therefore all students are expected to attend and participate in classes. **After 5 excused and/or unexcused absences, the student must meet with the instructor to develop an academic progress plan or be subject to instructor withdrawal. The following is the official TOCC attendance policy:**

"You are expected to arrive to class on time and be prepared to participate in each class period. Four unexcused absences may result in withdrawal and a 'W' or 'Y' will be recorded. You may request to be excused from class for religious observances and practices, for illness, for school or work-related travel or for personal or family emergency. If you will be absent or have been absent, please notify the instructor as soon as possible (approved by Faculty Senate, April 2014)."

Quizzes: There will be approximately 7 quizzes given. Quizzes will usually be given at the beginning of the class period. Therefore it is important for students to ARRIVE to class ON TIME. Make-up quizzes will not be given. The highest 5 quizzes will be counted.

Make-up Exams:

No make-up exams given. If an exam is missed, the optional **cumulative** final can be taken to replace the missing exam.

Final Exam:

Students have the option to take the final cumulative exam to replace the grade of another exam, in order to increase their semester grade.

Extra Credit Opportunities: Extra credit assignments may be available.

ACC 102 Class Calendar/Schedule –SPRING 2019

This is a **TENTATIVE** schedule of discussion topics, assignments and exams. The instructor reserves the right to make changes as necessary.

<u>Date</u>	<u>Topic Description</u>	<u>Homework Due</u>
T 1/15	Ch 1 - Managerial accounting defined	
TH 1/17	Ch 1 – Continued	Read Ch. 1, BE1-3, BE1-4, BE1-5 and Take home syllabus quiz
T 1/22	Ch 1 - Continued	E1-9, E1-12(a)
TH 1/24	Ch 2 – Job Order Costing	BE1-9, E1-2, E1-6, E1-10A
T 1/29	Ch 2 - Continued	Read Ch. 2, BE2-5, BE2-6, E2-5(a)
TH 1/31	Ch 2 – Continued	E2-6(a), E2-12(a), E2-13(a)
T 2/5	Ch 2 – Continued	E2-7, Review sheet
TH 2/7	EXAM 1: CH 1 & 2	NONE
T 2/12	Ch 5 – Cost-Volume-Profit Break-even analysis	Read Ch. 5, BE5-4. BE5-5
TH 2/14	Ch 5 – Continued	E5-1(b), E5-4, E5-9 (break-even point)
T 2/19	Ch 5 - Continued	BE5-6, BE5-7, BE5-8, BE5-9, BE5-10, BE5-12
TH 2/21	Ch 5 - Continued	E5-6 (a), E5-13
T 2/26	Ch 6 – Cost-Volume-Profit Analysis	Read Ch. 6, E5-5, E5-8, E5-17(a and b)
TH 2/28	Ch 6 – Continued	BE6-3, BE6-4, BE6-5, E6-2, E6-3, E6-6; quiz 3 due
T 3/5	Review Chapter 5 & 6	BE6-7, BE6-8, BE6-9 (a), E6-7(a),E6-10, E6-11(a & b),Review sheet
TH 3/7	EXAM 2: CH 5 & 6	NONE
March 11 – 15 SPRING BREAK – NO CLASSES		
T 3/19	Ch 7 – Incremental Analysis	Read Ch. 7, BE7-2, BE7-3
TH 3/21	Ch 7 – Continued	BE7-4, BE7-5, BE7-7, BE7-8, E7-3
T 3/26	Ch 8 – Pricing	Read Ch. 8, BE8-2
TH 3/28	Ch 8 – Continued	E8-1, E8-2, E8-4, Q 11
T 4/2	Ch 9 – Budgetary Planning	Read Ch. 9 (p.362-372), BE9-2, E9-3
TH 4/4	Ch 9 – Continued	E9-4, E9-5, E9-9, Review Sheet
T 4/9	EXAM 3: CH 7, 8 & 9	NONE
TH 4/11	Ch 10 – Budgetary Control and Response	Read Ch. 10 (p.410-431), BE10-1
T 4/16	Ch 10 – Continued	E10-3, E10-4; Quiz 6
TH 4/18	Ch 11 – Standard Costs	BE10-7, E10-6, E10-9, E10-10
T 4/23	Ch 11 – Continued	Read Ch. 11, BE11-4, BE11-5, BE11-6
TH 4/25	NO CLASS – SPECIAL ASSIGNMENT - housing budget	
T 4/30	Catchup/Review of Ch 10 and 11	E11-5, E11-6, Review Sheet
TH 5/2	Special Assignment Presentations	TAKE HOME EXAM 4 DUE - Comprehensive Final Review
T 5/7	Optional Comprehensive Final EXAM	

Homework is due at the end of each class period. The student can turn in late homework two times during the semester, however all exercises and problems assigned for that day must be turned in on the next instruction day.

DISCLAIMER: This syllabus is designed to evolve and change throughout the semester based on class progress and interests. You will be notified of any changes as they occur.

ACC 102 SYLLABUS

Acknowledgment of Receipt of Syllabus

Please sign and return the following acknowledgment to me in class

Use an X in the following:

_____ I have received my **ACC 102** syllabus (including course objectives, policies, requirements and schedule) and have read and understood all the materials.

SELECT ONE OF THE FOLLOWING

_____ I have no objection to receiving a call or email from the instructor at the number and/or email address listed below for academic reasons.

-- OR --

_____ I prefer that the instructor NOT call or contact me by phone or email anytime during the semester.

My reasons for taking this course: (for example, required for my major/degree, I love accounting and can't get enough of it, etc.)

Name _____ Phone _____

Email Address _____ (use only TOCC email address)

Signature _____ Date _____