



Syllabus: ACC102 Managerial Accounting

Course Information

Course Title: Managerial Accounting

Course Prefix/Number: ACC102

Semester: Spring 2022

Class Days/Times: Online

Credit Hours: 3 Cr Hrs

Instructor Information

Name: Richard H. Wernick

Phone/Voice Mail: 520 204 0946

E-mail: rwernick@tocc.edu

Office location: Remote

Office hours: M-T-W 3pm-6pm or by appointment

Course Description

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

Student Learning Outcomes

After completion of the course students will be able to:

1. Develop a basic understanding of managerial accounting concepts.
2. Describe how cost accounting data is accumulated and the concepts necessary to use such data effectively.
3. Analyze the cost, volume, and profit relationships of an organization by calculating the contribution margin and breakeven point for a variety of business scenarios.
4. Analyze and demonstrate how strategic planning and budgeting processes enhance an organization's ability to respond to economic changes.
5. Describe and demonstrate appropriate control and planning for a business.
6. Describe and apply cost concepts for decision-making.
7. Understand techniques and accounting information is used to make and communicate management decisions.

Course Structure

This is an asynchronous online course.

This course does not meet as a class during any set day(s) and time(s) during the week. Each week students interact with Instructor and other fellow students through various learning activities in the course. These courses require students to be more self-disciplined. Students need to be an active learner.

Recommendations:

- Set aside time, at least 12 hours per week, for each course to study and be active online.
- Login to your class at least four times per week and actively participate in group activities and discussion posts.
- Do not wait until the last moment to complete learning activities and assignments. Try to be a week ahead in reading, so you can engage in active learning the week you are working on discussions, learning activities, and assignments.
- Be aware of long-term assignments like term papers and term projects, make a goal to work on a part of them each week.

There are six objective modules that will include weekly reading assignments, quizzes, and assignments. A final is part of the course.

The weekly instruction runs from Monday through Sunday. There may be short weeks which will be indicated during the course.

Course Learning Materials and Textbook Information

Textbook: Principles of Accounting, Volume 2: Managerial Accounting

Textbook is located online: <https://openstax.org/details/books/principles-managerial-accounting> (Links to an external site.)

Recommend downloading the book to your desktop computer.

Other reading material will be provided each week with links to the website. Videos will also be included to enhance your learning.

Course Technology

Software capabilities:

- Ability to run Google Chrome Version 78+
- Updated virus protection, if using PC or Mac. (TOCC recommends the free Windows Defender for Windows machines)

- Security: Must have a password/passcode (login) to access the device. This is responsible computing. Students will be bound by the TOCC IT Policy related to passwords, security, and appropriate usage.

Is there specific software that needs to be installed?

- TOCC recommends installing the Google Chrome browser as it works well with G Suite. Students collaborate with Google Docs and Microsoft 365 on a regular basis.

Course Requirements

You will need for the course:

- A basic calculator is required to complete assignments and quizzes.
- Microsoft Suite with Excel for assignments.

Recommended: Using a personal desktop or laptop computer.

Course Outline

Full list of week requirements and deadlines are in the course.

Module 1: Managerial Accounting Basics

1. Define Managerial Accounting and its use in organizations
2. Distinguish between Financial and Managerial Accounting
3. Distinguish between merchandising, manufacturing, and service organizations
4. Define variable and fixed costs

Module 2: Cost Concepts for Decision Making

1. Determine the contribution margin.
2. Calculate a Break-Even Point.
3. Distinguish between job order costing and process costing.
4. Demonstrate the use of job order costing method.
5. Identify cost drivers.
6. Compare and contrast traditional and activity-based costing systems.

Module 3: Budgeting for Business

1. Understand and prepare operating budgets.
2. Identify the types of budgets used in an organization.
3. Describe capital investment decisions and how they are determined.
4. Calculate payback and accounting rate of return for capital investment decisions.

Module 4: Costs & Variance Analysis

1. Identify and computer variances in labor, overhead and materials.
2. Describe variance analysis.
3. Distinguish between centralized and decentralized management.
4. Identify and describe responsibility centers.

Module 5: Decision Making Responsibilities

1. Identify relevant information for decision-making.
2. Determine factors on production of special orders and products.
3. Explain the importance of performance measurement.
4. Describe the balanced scorecard and how it is used.

Module 6: Sustainability & Financial Statement Analysis

1. Describe sustainability and how it creates business value.
2. Discuss the future issues in sustainability.
3. Explain why financial statement analysis is important.
4. Describe the differences in a horizontal and vertical analysis.
5. Explain financial, profitability, and efficiency ratios use in business.

Important Dates

First Day of Instruction	January 18, 2022
Drop/Full Refund Deadline	January 31, 2022
Week 4 Progress	February 11, 2022
President's Day – College Closed	February 21, 2022
45 th Day Census	March 4, 2022
Spring Break – No Classes	March 7-11, 2022
Week 8 Progress	March 18, 2022
Week 12 Progress	April 15, 2022
Last Day of Instruction	May 6, 2022

Evaluations and Grading & Assignments:

A = 2935-2155
B = 2154-1764
C = 1763-1178
D = 1177-592
F = 591 and Below

Your grade will be determined by the following:

Assignments = 50 points per assignment (28 Assignments) – 1400 Points Total – 48% of grade

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.

Discussions = 40 points (32 Discussions) – 1280 Points Total - 43% of grade

Quizzes = 30 points per quiz (4 Quizzes) – 120 Points Total – 4% of grade

Participation = 5 points per week – 75 Points Total – 2% of grade

Final = 100 points (50 Questions) – 3% of grade

As you can see, assignments and discussion questions are a major portion of the grade.

Himdag Cultural Component

This class will incorporate aspects on how business impacts the culture for individuals and groups. Supporting the concept of accounting as the language of business and its impact to financial status of a small business owner to a larger corporation.

Policies and Expectations

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, please notify the instructor as soon as possible (approved by Faculty Senate April 2014).

Incomplete Policy

Incomplete (I) grades are not awarded automatically. The student must request an "I" from the instructor who can choose to award an Incomplete only if all three of the following conditions are met:

1. The student must be in compliance with the attendance policy.
2. The student must have unavoidable circumstance that would prohibit the student from completing the course.
3. The student must have completed over 75% of the course requirements with at least a “C” grade.

Incompletes are not a substitute for incomplete work due to frequent absences or poor academic performance. Incomplete grades that are not made up by the end of the ninth week of the following semester will be automatically changed to an F if the agreed upon work, as stipulated on the written form signed by the instructor and the student when the I grade is awarded, is not completed.

Instructor Withdrawals

Students who have missed four consecutive classes (or the equivalent) not submitted any assignments nor taken any quizzes by the 45th day census report, due on [date of 45th day found in Academic Calendar on TOCC website] are assumed NOT to be participating in the class and may be withdrawn at the faculty member's discretion. [faculty members should be clear in their withdraw policy, if you do not withdraw students please note in appropriate sections].

Student Withdrawals

Students may withdraw from class at any time during the first 2/3 of the semester without instructor permission and without incurring any grade penalty. Please be sure to withdraw yourself by [withdrawal deadline date found in Academic Calendar on TOCC website] if you do not expect to complete the class, otherwise you may receive an "F" grade.

Special Withdrawals (Y) Grade

The "Y" grade is an administrative withdrawal given at the instructor's option when no other grade is deemed appropriate. Your instructor must file a form stating the specific rationale for awarding this grade. "Y" grades are discouraged since they often affect students negatively. Your instructor will not award a "Y" grade without a strong reason.

Equal Access Statement/Disability Accommodations

Tohono O'odham Community College seeks to provide reasonable accommodations for qualified individuals with disabilities. The College will comply with all applicable regulations, and guidelines with respect to providing reasonable accommodations as required to ensure an equal educational opportunity. This process includes self-identifying as a student with a disability, providing supporting documentation of their disability, and being approved for services through the Disability Resources Office (DRO). It is the student's responsibility to make known to their instructor(s) the student's specific needs within the context of each class in order to receive appropriate accommodations. We will work together in order to develop an accommodation plan specifically designed to meet the individual student's requirements.

For more information or to request academic accommodations, please contact: Anthony Osborn, TOCC Disabilities Resource Coordinator, aosborn@tocc.edu, or 520-383-0033 for additional information and assistance.

Title IX

Tohono O'odham Community College encourages each student to have the knowledge and skills to be an active bystander who intervenes when anyone is observed or being harassed or endangered by sexual violence. Sexual discrimination and sexual violence can undermine

students' academic success and quality of life on campus and beyond. We encourage students who have experienced or witnessed any form of sexual misconduct to talk about their experience and seek the support they need.

Confidential support and academic advocacy can be found with: Student Services Title IX Coordinator/Counselor, Alberta Espinoza, M.Ed. located in I-We:mta Ki: Room 18. Phone 520-383-0033 email: aespinoza@tocc.edu.

TOCC has contracted with a global mental health support network called TalkCampus that gives college students 24/7 access to trained peer supporters.

Call anytime night or day to talk about your struggles.

<https://www.students.talkcampus.io/tohono-oodham-community-college>

Conduct: Bias, Bullying, Discrimination and Harassment

Tohono O'odham Community College faculty and staff are dedicated to creating a safe and supportive campus environment as a core value. Harassment based on age, class, color, culture, disability and ability, ethnicity, gender, gender identity and expression, immigration status, marital status, political ideology, race, religion/spirituality, sex, sexual orientation, and tribal sovereign status will not be tolerated.

Course Policies

- This is an online class. Students should log-in and participate.
- Students are instructed to read text to complete the work assignment in this class.
- Students are to respond to discussion topics in a timely manner. In addition, students are to comment on two other students' responses to the topic. One word or one sentence is not acceptable. Students may ask questions about the topic in the discussion thread to continue the responses.
- Students' behavior will also be conducted per the school's code of conduct. This includes on the discussion board.
- Late work will be deducted by 10 points. You will only have four days after due date to turn in late work for zero deduction. If more time is required, contact Instructor.
- All students are expected to complete their own work.
- Plagiarism will result in a failure for the assignment and reported to the Dean.
- Students are expected to check their email for feedback from the instructor.
- Class participation and preparation are essential to student success. Students must read textual material, prepare for projects, and complete required research as stated on the course schedule.
- Failure to submit an assignment will receive a grade of zero (0). Any grade is better than a zero (0). We encourage you to submit.

- No work accepted after the last class.

Classroom Behavior

Student behavior is also detailed in student handbook under Student Code of Conduct Violations. Behavior in the online environment is included under the Student Code of Conduct Violations.

Make-up policy

Late assignments that can be made up will be accepted but will be penalized 25%. At the instructor's discretion, extra credit opportunities and optional activities may be provided.

Academic Integrity

Violations of scholastic ethics are considered serious offenses by Tohono O'odham Community College, the Student Services Department, and by your instructor. Students may consult the TOCC Student Handbook sections on student code of conduct, on scholastic ethics and on the grade appeal procedure. Copies are available at Tohono O'odham Community College.

All work done for this class must be your own, or the original work of your group. While you may discuss assignments with other class members, the final written project must clearly be original. You may use work from books and other materials if it is properly cited. Copying from a book without proper reference or from a person under any circumstances will result in an "F" for the assignment, and at the instructor's discretion, possibly an "F" for the course. If you are uncertain about proper citations ask your instructor or the librarian.

Course Feedback

All assignments will be graded and returned to the students promptly, typically within a week after the assignment is closed for handing in. E-mail and phone messages will be returned within two days. A student or the instructor may request a student conference at any time during the semester. Quarterly grade reports will be provided to each student, either in person, by email or via the electronic system of Canvas.

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.