

# Course Syllabus

## 1. General Course Information

School Name: Reedley College

Semester: Spring 2022

Course Number: ACCTG-4B-52214

Course Name: Managerial Accounting

Class Meeting Room: Tuesdays and Thursdays at 8:30am – 10:45 am in Business 42 (BUS42)

Prerequisites: Financial Accounting (ACCTG 4A)

Advisories: English 1A or English 1AH and Mathematics 201

Instructor: Eunji Seo, CPA, CMA, CIA

Email Address: eunji.seo@reedleycollege.edu

Phone: 559-638-3139

Office Hours: See the Module Week1 in Canvas for the time and Zoom link

## 2. Student Learning Outcomes (“SLOs”)

Special Note: SLOs are statements about what I, as the Accounting faculty, hope you will be able to do at the end of the course. This is NOT a guarantee: the ultimate responsibility for whether you will be able to do these things lies with you, the student. In addition, the assessment of SLOs is done by the department to evaluate the program, and not to evaluate individual faculty performance.

Upon completion of this course, you will be able to:

- use correct accounting terminology appropriate to the subject matter.
- calculate the cost of inventory using both job and process order costing systems.
- prepare a flexible budget performance report.
- perform capital budgeting and decision-making analysis using net present value, accounting rate of return and payback methods

## 3. Course Objectives

In the process of completing this course, you will be able to:

- Identify and illustrate the primary activities and information needs of managers and explain the role of the managerial accountant as a member of the management team; compare financial and managerial accounting.
- Define and illustrate various cost terms, concepts, and behaviors, and evaluate their relevancy for different decision-making purposes.
- Distinguish between product and period costs and prepare and evaluate a Schedule of Costs of Goods Manufactured, Schedule of Costs of Goods Sold and Income Statement.
- Prepare the contribution-margin income statements and define related terms.
- Explain cost-volume-profit analysis, degree of operating leverage, and safety margin and employ each as an analytical tool.
- Describe the traditional types of product costing systems (including job-order and process), illustrate the flow of costs in each, and prepare related accounting records.
- Discuss the impact of technology on the business environment, its implications for product and service costs, and the development of activity-based costing and management.
- Explain the purposes of budgeting, prepare an expert budget and its component schedules, and relate the budget to planning and control.

- Explain the development and use of standard costs and flexible budgets, prepare, and interpret variance analysis reports and relate them to responsibility accounting and control.
- Explain the nature of and need for segment reporting and the relationship with cost, revenue, profit, and investment centers.
- Compare and contrast absorption costing and variable costing, prepare income statements using both methods, and reconcile the resulting net incomes.
- Define relevant costs and benefits and prepare analyses related to special decisions.
- Explain the nature of capital expenditure decisions and apply and evaluate various methods used in making these decisions, including time value of money, accounting rate of return and payback methods.
- Identify the ethical implications inherent in managerial accounting and reporting and be able to apply strategies for addressing them.

#### 4. Textbooks & Other Materials

##### Textbook Information

- Financial & Managerial Accounting Information for Decisions, (with Connect Code for Online assignment), John J. Wild, Ken W. Shaw, and Barbara Chiappetta McGraw-Hill Irwin **9th Edition**.
- You are required to have online connection to complete the online assignments for each chapter.
- An access to McGraw Hill's Connect for the assignments is required for the course.
- A basic calculator is strongly recommended. One will not be provided.
- Connect web site for registration is located under the menu bar on your left side, titled to "McGraw-Hill Connect."

##### Where to buy the textbook?

There are many places where you can purchase the textbook, including the access code. However, [Reedley College Bookstore \(Links to an external site.\)](#) offers this textbook at \$113.50 before sales taxes. This custom-package includes a loose-leaf color version of the textbook and one access code for the online assignments in the publisher's learning platform called Connect. As long as you have this textbook with an access code, you are good to go for this course. When you visit "My Bookstore" on your left of the Canvas page, it will lead you the bookstore page and you will see the textbook information as follows. Or [visit the Bookstore \(Click Here\) \(Links to an external site.\)](#). You may notice on the book cover, saying Fresno City College; no worries. All our sister schools at SCCC for Accounting 4A and 4B use the same textbook, so you are good to go.

##### How to buy the textbook?

You can buy the textbook as follows:

- In Store (Find, buy, go!) at Reedley College Bookstore. When you are in the bookstore, please note that the textbook is arranged by the author's last name. The author of our textbook is Wild.
- [Online Bookstore \(Links to an external site.\)](#)
  - Books are delivered to your home or,
  - Pick up at the bookstore on the back patio (no shipping costs, within 48 hours and need valid ID)

##### What if you purchased the 9th ed. textbook with access code, but are retaking it?

If you have used this 9th edition textbook for ACCTG 4A in the past and you are retaking this course, you don't need to buy a new textbook again. Please click the "McGraw-Hill Connect" on your left side of Canvas under menu bar and register for this course and use the same email address that you have used in the past. If your access code is already expired or will be expiring in the middle of the semester, please contact me immediately as I can assist you to extend the expiration date. Please do not buy another set of the textbook. Please note that you cannot use the older or newer edition of the textbook. It should be only the 9th edition.

##### What If I used the 7th edition or any other edition for ACCTG 4A?

If you have used this any edition other than 9<sup>th</sup> edition, you must purchase the textbook for this course with the Connect access code.

## **Materials to Be Covered in This Course**

Chapters 14 through 24 (11 chapters) in the above textbook. There may be a brief review of accounting that will reference chapters prior to chapter 14. Please note that chapters 1 through 13 are financial accounting, which was covered in ACCTG 4A, Financial Accounting.

## **5. Course Communication Policy**

There are 4 ways we communicate for this course as follows:

### **Canvas Announcements**

A weekly communication and reminder will be given via Announcement. Also, you will get informed about any updates and changes throughout the semester. You can ask any questions related to the course announcements by clicking on "Reply." I will respond in announcement within 24 business hours.

### **Coffee Shop Q&As**

You will use this forum to ask or review questions. You are encouraged to answer fellow classmates' questions. I will review this area for any unanswered questions and will review responses/answers provided for accuracy. Questions will be answered within 24 business hours if not answered timely by your peers.

### **Canvas Email ("Inbox")**

Canvas email, also called "Inbox," will be used to send individual messages. Please use Canvas email, when you need to communicate with me individually. I will respond to you within 24 business hours. If you haven't heard from me within 24 business hours, it is completely OKAY that you follow up with me. If I don't give you an answer right away, at least I will acknowledge your email and get back to you timely.

### **Virtual Office Hours via Zoom**

My virtual office hours via Zoom are available. If this does not fit in your schedule, please email me via Canvas Inbox to schedule a date/time.

Please note that if you are new to Canvas and have questions, please visit the [Canvas Students Guides \(Links to an external site.\)](#) to search and read for topics by the table of Contents or [Canvas Help for Students](#) to get live help by phone.

## **6. Attendance & Drop Policy**

### **First Week of the Semester**

You are required to post an introduction of yourself and take a quiz on the course syllabus under Week 1 - WHAT'S DUE. If the introduction is not posted and quiz is not taken by the due date, you will be dropped from the class as "No Show," unless you contact me with a reason in advance otherwise.

### **Attendance for the Remainder of the Semester**

Roll is not taken. However, your active participation in the course is considered important to the quality of your learning and ensures your opportunity to participate and contribute to your learning. A student should consider class his/her job and grades to be his/her pay. Employees who do not show up for work do not get paid.

As employers allow sick leave, you will be allowed three (3) missed classes. Engagement in the academic activities of an online course constitutes "attendance." That is, if you do not complete your assignments by the due date, you will be considered "absent" for that assignment. After four (4) absences, you may be dropped from class for non-attendance if the absences occur before the 9-week drop date.

Dropping from this class is your responsibility. Failure to drop could result in a letter grade being issued. The end of the 9-week of instruction is the last day to drop a full-term class in person and receive a "W" on transcript. Please refer to the Reedley College's website for details.

### Student Support

Below is a link where it explains it means for the students to drop a class: [Should I Drop a Class? \(Links to an external site.\)](#)

### 7. Cancelled Class Notification

If a class is cancelled, the announcement will be sent out to the students via Canvas. So, please ensure to properly setup the Canvas notification. Additionally, the cancellation of the class will be notified on the classroom door.

### 8. Class Schedule

The details of the exam will be communicated in the Module. If there are any changes, it will be communicated via Announcement.

The following schedule shows the tentative class calendar for this course.

| ACCT 4B Tentative Class Calendar - SPRING OF 2022 |                                |                                 |    |  |                                       |
|---|--------------------------------|---------------------------------|----|--|---------------------------------------|
| # of Wks  | Start Date (Sunday at 1:00 am) | End Date (Saturday at 11:59 pm) | CH | Materials Covered                        | Assignment Due Date (Sat. at 11:59pm) |
| 1   | 1/11/22                        | 1/15/22                         |    | Introduction to Class                    | 1/15/22                               |
| 2   | 1/16/22                        | 1/22/22                         | 14 | Introduction to Managerial ACCT          | 1/22/22                               |
| 3   | 1/23/22                        | 1/29/22                         | 15 | Job Order Costing                        | 1/29/22                               |
| 4   | 1/30/22                        | 2/5/22                          |    | Exam #1 (CH14 & CH15)                    | 2/5/22                                |
| 5   | 2/6/22                         | 2/12/22                         | 16 | Process Costing                          | 2/12/22                               |
| 6   | 2/13/22                        | 2/19/22                         | 17 | Activity-based Costing                   | 2/19/22                               |
| 7   | 2/20/22                        | 2/26/22                         |    | Exam #2 (CH16 & CH17)                    | 2/26/22                               |
| 8   | 2/27/22                        | 3/5/22                          | 19 | Variable vs. Absorption Costing          | 3/5/22                                |
| 9   | 3/6/22                         | 3/12/22                         | 18 | Cost Volume Profit Analysis              | 3/12/22                               |
| 10  | 3/13/22                        | 3/19/22                         |    | Exam # 3 (CH19 & CH18)                   | 3/19/22                               |
| 11  | 3/20/22                        | 3/26/22                         | 23 | Relevant Costing for Managerial Decision | 3/26/22                               |
| 12  | 3/27/22                        | 4/2/22                          | 24 | Capital Budgeting                        | 4/2/22                                |
| 13  | 4/3/22                         | 4/9/22                          |    | Exam #4 (CH23 & CH24)                    | 4/9/22                                |
| n/a   | 4/10/22                        | 4/16/22                         |    | Spring Break                             | n/a                                   |
| 14  | 4/17/22                        | 4/23/22                         | 20 | Master Budgeting                         | 4/23/22                               |
| 15  | 4/24/22                        | 4/30/22                         | 21 | Flexible Budget & Standard Costing       | 4/30/22                               |
| 16  | 5/1/22                         | 5/7/22                          |    | Exam#5 (CH20 & CH21)                     | 5/7/22                                |
| 17  | 5/8/22                         | 5/14/22                         | 22 | Responsibility Accounting                | 5/14/22                               |
| 18  | 5/15/22                        | 5/18/22                         |    | Comprehensive Final Exam                 | n/a                                   |

## 9. Academic Calendar - Important Dates

| Dates         | Day        | Important Events  |
|---------------|------------|---|
| 01/10/22      | Monday     | Start day of Spring 2022 semester   |
| 01/17/22      | Monday     | Martin Luther King Jr. Day observed (No class held, campus closed)          |
| 01/21/22      | Friday     | Last day to drop a Spring 2022 full-term class for full refund              |
| 01/28/22      | Friday     | Last day to register for a Spring 2022 full-term class in person            |
| 01/28/22      | Friday     | Last day to drop a Spring 2022 full-term class to avoid a "W" in person     |
| 01/30/22      | Sunday     | Last day to drop a Spring 2022 full-term class to avoid a "W" on WebAdvisor |
| 02/11/21      | Friday     | Last day to change a Spring 2022 class to/from Pass/No-Pass grading basis   |
| 02/18/22      | Friday     | Lincoln Day observance (No class held, campus closed)                       |
| 02/21/22      | Monday     | Washington Day observance (No class held, campus closed)                    |
| 03/11/22      | Friday     | Last Day to drop a full-term class (letter grades assigned after this date) |
| 4/11 -4/14/22 | Mon.-Thur. | Spring recess (no class held, campus closed)                                |
| 04/15/22      | Friday     | Good Friday observed (no classes held, campus closed)                       |
| 5/16-5/20/22  | Mon - Fri. | Spring 2022 final exams week  |
| 05/20/22      | Friday     | End of Spring 2022 semester/Commencement                                    |

## 10. Late Work Policy

Late work policies vary based on the assignment category. These policies are designed to help you stay on track, have meaningful participation, and success in the course. If you know in advance that you have a time conflict with due dates for any assignments as well as exam dates, please let me know immediately, so we can make proper arrangements. Any supporting document (e.g. hospitalization, jury duty, military service etc.) shall be present in order to arrange outside of the time it is being offered. The following policies are designed to demonstrate a mutual respect for each other's efforts and work.

### Weekly Discussion

No late work will be accepted. The Weekly Discussion is to facilitate interaction among those in the class. Your posting should be made before the due date in order to access to your classmates' posting. You are required to respond to your peers by the due date. For some discussion topics, **your initial post is due Wednesday 11:59 pm (the soft deadline) and your response to classmates is due Saturday 11:59 pm (the hard deadline)**. Please note that the soft deadline is a preferred date for you to complete your own posts, so your peers have enough time to read/review your posts. The hard deadline means you must submit your assignment by this date. After the hard deadline date, you won't be able to post anything or respond to your peers. Also note that you must post before seeing replies or responses from your classmates.

Please note that there can be more than one discussion activities and the weekly Discussion board consists of the following topics, but not limited.

- Create the test bank
- Self-assessment
- Course progress survey
- Ethical challenges
- Accounting careers
- Financial statement assessment and etc.

This is the place where you and your classmates interact among yourselves. Please ensure to check the grading rubric for each Discussion by clicking the three dots (the "snowman") in the top right corner of each assignment to avoid additional deductions from your grade. Manual grading for the Discussion topics will be done within 7 business day after the due date.

## Exams

No late work will be accepted. Upon completion of the exam by the due date, Connect will automatically grade and give you the score. Score only! You will see the detailed feedback in 24 hours after you complete the exam. There will be a total of 6 exams and a comprehensive final exam. Out of 6 exams, the lowest exam will be dropped. That is, only the highest 5 exams will be factored in Grades at the end of the semester. So, no makeup exam is allowed. You will be able to see the change at the end of the semester, but before you take the comprehensive final exam. Ensure to know that the comprehensive final exam is mandatory. Failure to participate in the final exam will might result in a non-passing grade.

## Homework in Connect

Three attempts are allowed. The Connect system will factor in the highest point out of three attempts in Grades. Any attempts after the due date do not have any impact on the points. The feedback for the Homework questions will be available immediately upon submission.

## SmartBook in Connect (extra bonus points)

No late work will be accepted. Whatever % of work you completed by the due date, McGraw-Hill's Connect will automatically give the points based on % of completion. SmartBook for each chapter weights 10 points, which is an extra bonus point. The feedback for the SmartBook questions will be available immediately upon submission.

## 11. Performance Evaluation and Grading Policies

Course grades will be based on the total number of points obtained by you as a % of total points possible. Grades will be awarded using an absolute scale and will not be curved. All the points from LearnSmart in Connect are computed as an extra "Bonus Point." Your points will be updated by the following Wednesday, when the Weekly Discussion is evaluated. Please ensure to check your overall grades in Grades often and get back to me for any discrepancies.

| No. | Assignment Breakdown for ACCT 4B                        | Frequency | Points | Total | Percent |
|-----|---|-----------|--------|-------|---------|
| 1   | 5 exams (highest 4 out of 5 exams x 200 points/exam)    | 4         | 200    | 800   | 43%     |
| 2   | Comprehensive Final Exam @ 300 points                   | 1         | 300    | 300   | 16%     |
| 3   | Homework (highest 10 out of 11 chapters x 30 points/ch) | 11        | 30     | 330   | 18%     |
| 4   | Weekly Discussion with Various Topics                   | 10        | varies | 300   | 16%     |
| 5   | Group Project & Peer Performance Evaluation             | 1         | 150    | 150   | 8%      |
| 6   | LearnSmart (11 chapters 10 points/ch) - BONUS           |           |        |       |         |
|     | Total Points  |           |        | 1,880 | 100%    |

Please note that the points from any other types of assignments not included the above table are EXTRA BONUS POINTS. Please ensure to submit any assignments by the due date, if you desire to earn the extra points. The following scale is used to grant the letter grade at the end of the semester.

| Grading Scale |           |              |         |
|---------------|-----------|--------------|---------|
| Points from   | Points to | Letter Grade | Percent |
| 1,692         | 1,880     | A            | 90%     |
| 1,504         | 1,691     | B            | 80%     |
| 1,316         | 1,503     | C            | 70%     |
| 1,128         | 1,315     | D            | 60%     |
| zero          | 1,127     | F            | < 60%   |

**View Your Grades in Canvas:** Go to the "Grades" on your left side in the main menu bar. Please visit the Grades often to assess where you are standing. If you have any questions regarding your current grade points, please email me via Canvas Email, or see me during my office hours. Here is the helpful information of how to view [your grades in Canvas \(Links to an external site.\)](#)

## 12. Special Needs Requests

If you have a verified need for an academic accommodation or materials in alternate media (i.e., Braille, large print, electronic text, etc.) per the Americans with Disabilities Act (ADA) or Section 504 of the Rehabilitation Act, please let me as soon as possible, so I can accommodate you accordingly.

## 13. Academic Integrity

Academic integrity is the pursuit of scholarly activity in an open, honest and responsible manner. Both students and instructors are expected to obey rules of honest scholarship. Academic misconduct--cheating--is not just "against the rules." It violates the assumptions at the heart of all learning. It destroys the mutual trust and respect that should exist between student and professor. It is unfair to students who earn their grades honestly. Upholding academic integrity means:

- Developing and conveying your own ideas in course work;
- Identifying all sources of information;
- Acknowledging collaboration when assignments aren't completed independently;
- Honesty during quizzes and exams.

Academic Dishonesty Students at Reedley College are entitled to the best education that the college can make available to them, and they, their instructors, and their fellow students share the responsibility to ensure that this education is honestly attained. Because cheating, plagiarism, and collusion in dishonest activities erode the integrity of the college, each student is expected to exert an entirely honest effort in all academic endeavors. Academic dishonesty in any form is a very serious offense and will incur serious consequences. Cheating is the act or attempted act of taking an examination or performing an assigned, evaluated task in a fraudulent or deceptive manner, such as having improper access to answers, in an attempt to gain an unearned academic advantage.

Cheating may include, but is not limited to, copying from another's work, supplying one's work to another, giving or receiving copies of examinations without an instructor's permission, using or is playing notes or devices inappropriate to the conditions of the examination, allowing someone other than the officially enrolled student to represent the student, or failing to disclose research results completely. Plagiarism is a specific form of cheating: the use of another's words or ideas without identifying them as such or giving credit to the source.

Plagiarism may include, but is not limited to, failing to provide complete citations and references for all work that draws on the ideas, words, or work of others, failing to identify the contributors to work done in collaboration, submitting duplicate work to be evaluated in different courses without the knowledge and consent of the instructors involved, or failing to observe computer security systems and software copyrights.

Incidents of cheating and plagiarism may result in any of a variety of sanctions and penalties, which may range from a failing grade on a particular examination, paper, project, or assignment in question to a failing grade in the course, at the discretion of the instructor and depending on the severity and frequency of the incidents.

For more information please visit our academic policies at Reedley College.

--- The end ---