

**COURSE SYLLABUS
SANTA ROSA JUNIOR COLLEGE
MANAGERIAL ACCOUNTING – BAD 2**

**Class Dates 1/16/2024 – 5/17/2024
4 Units**

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Office Hours: F 2:00pm-3:00pm drop-in. No appointment necessary.

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Asynchronous (no live zoom classes or in person meetings)

Welcome to Managerial Accounting! I look forward to having you in my virtual classroom. This is a very challenging, fast paced, and intellectually stimulating class due to the subject material, homework assignments, and examinations. Therefore, it is imperative that you keep up with the material and communicate with the class when you are experiencing any difficulty understanding the concepts covered in this course. This type of class is not for everyone; the online nature requires that you possess excellent time management skills, virtual communication, and analytical skills. No late work will be accepted. The following is important information about this course. I may repeat myself at times to make sure that you understand this important information clearly. Please do not hesitate to reach out if you have any further questions.

Important Class Dates

The following deadline dates have been established for this section:

Day Class Begins:	Tuesday, January 16, 2024
Day Class Ends:	Friday, May 17, 2024
Day/Time of Final Exam:	To be Arranged
Last Day to Add without instructor's approval:	Tuesday, January 23, 2024
Last Day to Add with instructor's approval:	Sunday, February 4, 2024
Last Day to Drop and be eligible for enrollment/course fee refund:	Sunday, January 28, 2024
Last Day to Drop without a 'W' symbol:	Sunday, February 4, 2024
Last Day to Drop with a 'W' symbol:	Sunday, April 21, 2024

Last Day to Opt for Pass/No Pass:	Friday, May 17, 2024
First Census Date:	Monday, February 5, 2024
Mid-Term Date:	3/25/2024 - 4/21/2024

Required Materials

- *Managerial Accounting*, 18th Edition, by Garrison. Publisher McGraw-Hill (see SRJC bookstore listing for options and exact ISBN)
- *Connect* access code (includes an electronic version of the entire book).

If you have trouble using *Connect*, visit <http://mpss.mhhe.com> for links to chat or e-mail support or call 1-800-331-5094. They are very good at helping.

Catalog Description

BAD 2 – Managerial Accounting (4 units)

This course focuses on the use of accounting information by managers in making internal decisions relating to product/service costing, cost behavior, pricing, cost analysis and control, operational and capital budgeting, and responsibility reporting. Students use decision making techniques and models which assist managers in planning, directing, and controlling operations. These objectives comply with the California Core Competency Model developed by the California Society of Certified Public Accountants' Committee on Accounting Education. This course will prepare the transfer degree and certificate students for business or accounting programs.

Student Learning Outcomes

At the conclusion of this course, the student should be able to:

1. Analyze, record, summarize and report the effects of transactions in managerial accounting and interpret the accounting information for internal decision-making purposes.
2. Complete and use managerial and cost accounting documents and reports to plan, evaluate, and control the operations of a company and interpret those reports for management.
3. Use computer technology in such applications as Word, Excel, and PowerPoint to complete assignments.
4. Demonstrate critical thinking skills, analytical skills, interpersonal and collaborative skills, and the ability to write business reports.

Learning Objectives

At the conclusion of this course, the student should be able to:

1. Explain the difference between financial and managerial accounting, the role of managerial accounting and the primary informational needs of managers.
2. List the different types of ethical codes of conduct and acts such as those adopted by Institute of Management Accountants (IMA), individual companies, International Federation of Accountants Codes (IFAC), and the Sarbanes-Oxley Act of 2002 explaining the necessity of each in light of recent financial scandals.
3. Define various cost terms and explain their use for different decision purposes and prepare and explain the differences between a traditional and contribution margin income statement.
4. Compare job-order costing and process costing system designs for manufacturing or service departments including calculating predetermined overhead rates, overhead cost application, equivalent units, etc.
5. Distinguish between and define product and period costs and calculate product costs through preparing a schedule of cost of goods manufactured, cost of goods sold, and the income statement.
6. Explain cost behavior and perform cost-volume-profit analysis from information provided on the contribution income statement and use as a predictive tool.
7. Identify the steps in developing activity-based costing (ABC) systems and explain the difference between traditional and ABC product costs.
8. Contrast variable and absorption costing related to internal and external reporting and decision making.
9. Examine segment reporting and decentralization as major determinates in responsibility accounting for wide applications in making decisions and evaluating performance of segments.
10. Complete operational budgets including the flexible budget and explain their roles in planning and controlling operational costs; calculate and explain activity, revenue and spending variances.
11. Describe the development of standard costs and calculate and interpret direct material, direct labor, variable overhead and fixed overhead cost variances.
12. Identify and use relevant costs and benefits in making special decisions such as make/buy, joint product, add/drop product lines, special orders, and utilization of constrained resources.
13. Identify and use relevant costs and benefits in making capital budgeting decisions using time value of money calculations.
14. Apply analytical, interpersonal, and communication skills in problem solving.

Getting Started

During the first week of class students are expected to purchase the textbook, read over the syllabus, register at McGraw Hill Connect site (link available on the Canvas home page for the course), get familiar with course layout, assignments, and due dates. This in addition to the first week's assignments (see below).

Regular Assignments

Assignments will be released on an ongoing basis throughout the semester. You may work ahead if an assignment is available, but this is not required.

Assigned Reading

You should complete the assigned reading each week in addition to watching the chapter lecture or doing the homework / Smartbook / quizzes / discussions. We will essentially be completing one chapter per week.

Chapter Smartbook Assignment

You will be assigned a Smartbook assignment for each chapter. Smartbook assignments are an interactive reading of the chapter that quizzes your knowledge along the way. These assignments are not worth points, but they are available to help you find out where you need to focus or are weak on material. They are excellent for extra study of the chapter, and I encourage you to use this resource, especially if you are struggling.

Chapter Presentation / Lecture

A weekly recorded lecture will be posted for each chapter, along with an accompanying PowerPoint file.

Homework / Quizzes / Exams

Students are expected to use McGraw Hill Connect (aka "Connect". Website- link on course homepage in Canvas) to access and submit homework, Smartbook assignments, quizzes, and exams. The code for access to Connect is included with the virtual or paper textbook you purchased via the campus bookstore or elsewhere. If you purchased the textbook elsewhere and you did not get Connect access, you are responsible for contacting the customer service center at McGraw Hill to see if you can buy the code separately. You must have this code in order to do the homework, Smartbook assignments, quizzes, and exams. All students must register at this site within the first couple days of class.

Assignment due dates are listed in multiple places. You can find them here, in the syllabus, in your chapter module in Canvas, or on the Connect page for the class. Most assignments are submitted via the Connect site and late homework, quizzes, and exams will not be accepted. Please watch the Canvas announcements for any modifications to due dates.

Homework is worth a total of 120 points. There will be twelve homework assignments worth 10 points each. Use the "check your work" feature to see if you've done the problems correctly. Use hints to help you as well, if I have made them available for the problem that you are working on. You have multiple attempts to complete each assignment and question correctly. All homework is due Sunday by 11:59 PST (midnight) of the week assigned.

Once the homework deadline has passed, students will be able to view their homework and detailed answers/corrections will be provided.

There will be **quizzes** on each chapter that will consist of approximately 20 multiple choice questions each. Each quiz is worth 7.5 points. See Connect/Canvas/Syllabus for due dates. You can only take the quiz one time, and once you start to take it, you must finish it within the time allotted. Once the quiz period closes (due date passes), the answers will be released.

There will be one **group project** worth 30 points during the second half of the course. The project will require you to view a short video clip, then correct the accounting in the clip in essay format. You will be working in groups of about three.

The **exams** will consist of multiple-format questions. There will be a variable number of questions on each exam and students will be allowed three hours (180 consecutive minutes) to complete the exams. Once you have opened the exam, you must continue as you cannot stop and save your work and come back later to complete it. Each exam is worth of total of 75 points. All exams are used in the calculation of your grade. Do not think that these will be as easy as the quizzes. Questions will require calculations, judgments, interpretations, analysis, and in-depth understanding of the course concepts and applications. Exams are very challenging, and you should make a detailed resource sheet or “cheat sheet” from each chapter and plan to take the tests without the use of your textbook. Textbook use could slow you down during the exam. If you miss a test, you will be given a zero on this exam. No makeup exams are allowed. Please watch the schedule carefully and plan accordingly. The exams are open for a few days at a time to allow for greater flexibility, but once you start the test you must continue to finish it within the time allowed. Exams will be activated and available only on the dates listed in Connect. Once the exam period closes, answers will be available for your viewing. Also, you **MUST** hit the submit button before the time expires as the program is not set up to automatically submit your assignments. Again, late exam submissions will not be accepted.

Examination Schedule

(Exam closes at 10pm on the last date listed)

Exam #1 (Ch 1-3) 2/18/24

Exam #2 (Ch 4-6) 3/17/24

Exam #3 (Ch 7-9) 4/21/24

Exam #4 (Ch 10, 13, 14) 5/17/24

All exams are used to calculate final grade

Class Participation

During the semester class participation points can be earned by doing the following:

Weekly discussions (60 pts max, 5 points per assigned week).

Your participation is important to the success of the course. I want to hear your opinions, see you work out problems together, and share my views with you. Students should be posting to the chapter discussion forum for each chapter every week by the due date (Friday’s at 11:59pm). Take the time to post at least one question or 2-3

comments/answers (minimum of 250 words total each week please) for each chapter each assigned week. This forum called "discussion" and you will see it in your weekly Canvas module.

Overall Grade Determination

Exams: 300 points total

Homework: 120 points total

Quizzes: 90 points total

Group Project 30 points total

Class Participation: 60 points total

Total Points = 600

Grading Scale:

Standard grade system used to determine final grades. 90% or higher of total possible class points= A, 80%-89.9% = B, etc. etc.

*No extra credit available unless added by the instructor (and it will be added!)

*Students are responsible for dropping themselves from the course if they chose not to continue

***I MAY BE REQUIRED TO DROP YOU FROM THE COURSE IF YOU DO NOT PARTICIPATE PER SRJC GUIDELINES. PLEASE STAY ACTIVE IN THE COURSE IF YOU WOULD LIKE TO REMAIN ENROLLED.**

*If you do have a legitimate medical reason that prevents you from completing an assignment or a planned medical procedure, etc., please let me know. While I do not allow late assignment submissions and I do leave most assignments open for a couple of weeks at minimum, I may, rarely, be able to provide you with some assistance.

Most important of all, if at any time you think there is something more that I can do to help you, please don't hesitate to ask. I can't help you if you don't let me know that you need help. I want you to enjoy the course and maybe even have a little fun. This is a challenging course that we are completing together – please keep the lines of communication open if you are struggling... or even just to celebrate your successes~!

Access and Accommodations: It is the mission of the Santa Rosa Junior College to support inclusive learning environments. If there are aspects of the instruction or design of this course that result in barriers to your inclusion or to accurate assessment of achievement—such as time-limited exams, inaccessible web content, or the use of non-captioned videos—please notify the instructor as soon as possible. Students are also welcome to contact the [Disability Resources Department \(DRD\)](#). DRD is a resource for students that provides authorization for academic accommodations, training and access to assistive technology, and collaborates on strategies for academic success.

Summary Schedule of Weekly Assignments

See Canvas/Connect for More Details and Most Current Schedule

**subject to modification as required during the semester*

Week	Week Ending Sunday	Read Chapter / Watch Lecture / Homework / Quiz	Discussion	Exams
1	21-Jan (short week)	Extra Credit	Intros	
2	28-Jan	1	Discuss Ch 1	
3	4-Feb	2	Discuss Ch 2	
4	11-Feb	3	Discuss Ch 3	
5	18-Feb	EXAM		Ch 1-3
6	25-Feb	4	Discuss Ch 4	
7	3-Mar	5	Discuss Ch 5	
8	10-Mar	6	Discuss Ch 6	
9	17-Mar	EXAM		Ch 4-6
10	24-Mar	Spring Break		
11	31-Mar	7	Discuss Ch 7	
12	7-Apr	8	Discuss Ch 8	
13	14-Apr	9	Discuss Ch 9	
14	21-Apr	EXAM		Ch 7-9
15	28-Apr	10	Discuss Ch 10	
16	5-May	13	Discuss Ch 13	
17	12-May	14	Discuss Ch 14	
18	17-May	EXAM		Ch 10,13,14

DISCUSSION POSTS ARE DUE BY FRIDAY OF EACH WEEK AT MIDNIGHT (11:59pm)

HOMEWORK AND QUIZZES ARE DUE BY SUNDAY OF EACH WEEK AT MIDNIGHT (11:59pm)

Most of all, if at any time you think there is something more that I can do to help you, please don't hesitate to ask. I want you to enjoy the course and maybe even have a little fun. Please do the best you can and learn as much as you can as we work to understand the importance of accounting in our society.