



Albertus Magnus College Course Syllabus

Course Code and Title: BE 162-EH1 / BE 162-EHDL1 Managerial Accounting

Course Description: An introduction to the use of accounting information by managers. Topics include the use of accounting information for planning and control, performance evaluation, decision-making, and the statement of cash flows, as well as financial statement analysis.

Course Rationale: This course is part of the curriculum for many undergraduate business programs. Students are expected to have a basic knowledge of how to utilize accounting information in managerial decision-making. The ability to effectively use financial data is an important skill for managers in any field of business. The prerequisite for this course is BE 161: Financial Accounting.

PROGRAM AND COURSE OFFERING INFORMATION

Program: ADP– B.S. Programs in Business

Session: Mod

Class Meetings: 2 x per week

Delivery method: FLEX Option. Students may choose between blended or online format at the time of registration.

Number of Credits: 3 credits

Textbook and Supplementary Readings:

You must access CengageNow through the link in eLearning. Do not go to the Cengage website directly.

Students can purchase a code to access Cengage Unlimited directly through the link in eLearning, through the Albertus Bookstore website www.albertusmagnusshop.com or in the store. By purchasing Cengage Unlimited, you will have access to all CengageNow textbooks that are provided by Cengage Publishers for one price. You should check the books you need for other courses to see if the instructor is using CengageNow materials. Your academic advisor will have this information.

Students get a discounted print rental with your subscription—simply pay \$7.99 (shipping is free!). This is highly recommended for success in this course.

Your choices for purchasing Cengage Unlimited:

\$119.99/Semester

\$179.99/ One Year

\$239.99/Two-Year

The textbook below is used for both BE 161: Financial Accounting and BE 162: Managerial Accounting. Do not purchase the textbook separately, please use the information above. The information below is for reference use only:

Warren, C.S., Reeve, J.M., & Duchac, J.E. (2018). *Financial and Managerial Accounting, 14e with CengageNow*. Boston, MA: Cengage Learning.

INSTRUCTOR INFORMATION

Name: Brenda Joslyn, M.B.A.

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Office Hours: Aquinas Hall, Room 332
Monday – Thursday 11:00 a.m. – 3:00 p.m.
Monday and Thursday 3:30 p.m. – 5:30 p.m.
(By appointment please)

Instructor Biography: Brenda Joslyn is a full-time faculty member/faculty advisor. Brenda holds an M.B.A. with a concentration in Accounting and a B.S. in Business Management both from Albertus Magnus College! Brenda was previously a Project Accountant for a large mechanical contractor. Also, within her career, Brenda has held positions in management and leadership. Brenda teaches Financial Accounting, Managerial Accounting, and Accounting Theory in Practice. Financial Accounting is her *favorite* class to teach!

Tradition of Honor: As a member of the Albertus Magnus College Community, each student taking this course agrees to uphold the principles of honor set forth by this community, to defend these principles against abuse or misuse, and to abide by the regulations of the College. To this end, every student must write and sign the following statement at the end of each examination: ***“I declare the Honor Pledge.”***

Intellectual Honesty: Plagiarism is a serious offense against academic integrity and intellectual honesty. In completing written assignments, the student must work independently unless the class instructor indicates otherwise. It is important for students to understand that they must reference the sources for all direct quotes, for the rephrasing of information from an outside source, and for ideas borrowed from readings. Students will be required to use APA format when referencing sources. Failure to cite appropriate references in any of these instances results in an act of plagiarism, intentional or unintentional. If it has been determined that a student plagiarized a written assignment, the student may be dismissed from the program. The instructor will report instances of plagiarism to the college administration.

Writing Guidelines: The writing guidelines for this course will follow the American Psychological Association’s (APA) style format standards. Referenced pages must be correctly formatted and alphabetized; sources must be appropriate to the assignment, correctly cited, and traceable; and the number of citations and sources must be adequate for each paper. Citing your sources properly requires following the APA style format rules.

Appropriate Classroom Conduct: Students are expected to show a respect for order, the rights of others, and to exemplify a sense of honor and integrity in the classroom. Student conduct is considered an integral part of the educational process. Therefore, no student should be denied the right to learn as a direct result of disruptions in the classroom. Active learning, open inquiry, and the free expression of informed opinion are the foundations of a liberal education at Albertus Magnus College. However, student behavior that interferes with an instructor’s ability to conduct the class is prohibited. Students are expected to be considerate and respectful of the rights, views, and interests of other students and faculty. The faculty member will take appropriate action if students do not abide by these rules.

Accommodations for Special Needs: Please advise the instructor of any special problems at the beginning of the semester. Those students seeking accommodation based on disabilities should provide a Faculty Contract Sheet obtained through the Academic Development Center in Aquinas Hall, 203-773-8590.

Library and Information Services Component: The ability to search for scholarly and timely information through the Albertus Library and Internet is an integral component of this course.

Blended and Online Course Etiquette: Please click the following link to review the Albertus policies regarding proper etiquette for interaction in all blended and online course work: [Link to Albertus' Netiquette Guide](#)

COURSE GRADING AND ATTENDANCE POLICIES

Attendance Policy: Students are expected to attend all class sessions and must complete all course requirements as assigned. All courses are treated as having two sessions per week and attendance will be taken for all "sessions". There are strict penalties for missing either an on-ground class or the blended portion of the class. These penalties are "no fault" penalties. In other words, it doesn't matter why you missed the class; the penalties apply no matter how legitimate or frivolous the reasons for your absence. If you do not post your online "main assignment" by the assigned date and time, you will be marked as "Absent" from that "class." That absence is equivalent to an absence from an on-ground class.

You may miss one class session without penalty to your attendance. If you miss two classes, whether online or on-ground, your course grade will automatically be penalized ½ a course grade. If you miss three classes, your course grade will automatically be penalized one full grade. If you miss four classes, your course grade will be penalized two full grades. If you miss five or more classes, you will not be able to pass the course.

Class Cancellations: When classes are cancelled due to inclement weather or another emergency, the instructor will make arrangements to cover the material missed during this class session. This may be done through email or an assignment submitted through eLearning. It will be up to the instructor's discretion to determine how this will be handled.

Instructor Expectations Regarding Assignment Due Dates: In addition to the attendance policies above, there will be late penalties for any assignments that are not submitted by the assigned date and time. Assignments not posted by the designated time will be reduced one letter grade if they are completed within one week. If the assignment is submitted more than one week late, it will no longer be accepted and you will receive a Zero for that assignment. **Late forum postings will not be accepted, as these are considered class discussions. There will be no late assignments accepted in Week 8. All class work must be submitted by Friday, of the last week of class, as this is the end of the mod and grades must be submitted.**

Instructor Feedback: The instructor typically responds to all emails and voicemails within 24 hours. Feedback on all assignments will be provided on a timely basis. Assignments will be graded within one week of the due date. The online grade book in eLearning will be used so that students can access their up-to-date grade at any point in the course.

Withdrawing from a Course: It is the responsibility of the student to officially drop or withdraw from a course. However, failure to attend a course for 14 calendar days may result in an administrative withdrawal from the course. The policies on course withdrawals and administrative withdrawals may be found online at <http://www.albertus.edu/policy-reports/academic-policies-regulations-eug#apgr>

Credit Hour Policy:

"Albertus Magnus College adheres to the definition of a credit hour as defined by Federal Regulation 34CFR600.2 as passed by the U.S. Department of Education, Office of Postsecondary Education. The College's definition of a credit hour is as follows:

A credit hour is an amount of work represented in intended learning outcomes and verified by evidence of student achievement that reasonably approximates not less than -

(1) One hour of classroom or direct faculty instruction and a minimum of two hours of out of class student work each week for approximately fifteen weeks for one semester or the equivalent amount of work over a different amount of time; or

(2) At least an equivalent amount of work as required in paragraph (1) of this definition for other academic activities as established by the College including laboratory work, internships, practica, studio work, and other academic work leading to the award of credit hours."

Use of Online Format:

This course is being offered in an online format in the Albertus eLearning portal. Students are expected to be considerate and respectful of the rights, views, and interests of other students and faculty while in the online course room. Students are expected to participate in all online discussions and to complete all online assignments. The online format works well with this class because the students will be doing independent reading and researching material on specific websites.

Grading Policy and Methods of Assessment:

Blended Students

On-Ground Elements	Score or Percentage of Grade
In-Class Assignments – Monday (CengageNow)	20%
Online Elements	
Online Homework Assignments – Sunday (CengageNow)	30%
Forum Assignments – Sunday (eLearning)	20%
Online Quizzes – Sunday (CengageNow)	20%
Final Project (CengageNow)	10%

Online Students

Online students only	Score or Percentage of Grade
Online Assignments – Monday (CengageNow)	20%
Online Homework Assignments – Sunday (CengageNow)	30%
Forum Assignments – Sunday (eLearning)	20%
Online Quizzes – Sunday (CengageNow)	20%
Final Project (CengageNow)	10%

In-Class Assignments – Monday evenings (blended students only) – 20%

Blended students will complete individual and/or team assignments each week in class. These assignments will be completed using CengageNow. Students who miss class are encouraged to submit the in-class assignment(s). These assignments must be submitted with one week of missed class and will be reduced by one letter grade. If student submits assignments by 11:55 p.m. on the night of missed class, no additional reduction will be taken.

Online Assignments – Monday evenings – (online students only) – 20%

Online students will complete individual assignments each week in place of coming to class. These assignments will be completed using CengageNow. Students who do not submit the assignments on time will be considered absent; however, students have one week to submit late assignments and will be reduced by one letter grade.

Forum Assignments – Sunday evenings - (blended and online students) – 20%

Students will be required to answer a Forum question or series of questions with a minimum posting of 250 words that is complete, thoughtful, and written in Standard English. Forum assignments will be done in Weeks 1, 4, and 7. The main posting is due on Sunday evening at 11:55 p.m. and is submitted in eLearning. Late postings will not be accepted.

Each student must also read several postings of their classmates and **respond to two classmates** in a productive manner. Students must use a minimum of 50 words for each response. These responses are also due on **Sunday evening at 11:55 p.m.** Each posting and response will be graded on a 0 (unacceptable) to 4 (excellent) scale. **Late forum postings will not be accepted, as these are considered class discussions.**

Online Homework Assignments – Sunday evenings (blended and online students) - 30%

Homework assignments will be completed using CengageNow. Students who do not submit the assignments on time will be considered absent; however, students have one week to submit late assignments and will be reduced by one letter grade.

Online Quizzes – Sunday evenings (blended and online students) – 20%

Students will be required to complete online quizzes to demonstrate their understanding of the material. The quizzes are completed using CengageNow and will be given in Weeks 2, 3, 5, 6, and 8. Quizzes consist of multiple-choice and true/false. Quizzes are not timed. The quizzes will be due on Sunday evenings and will close at 11:55 p.m. Quizzes not completed by the designated time will be reduced one letter grade if they are completed within one week.

Final Project – Due Friday, of the last week of class (blended and online students) – 10%

As a final project, each student will individually complete the “Analysis for Decision Making” ADM-1 problems from Chapters 5, 6, 10, 13 and 14 based on Amazon.com, Inc., using CengageNow. *Late submissions will not be accepted.*

COURSE OBJECTIVES AND LEARNING OUTCOMES

The objectives and student learning outcomes for this course are as follows:

1. The objective of illustrating managerial accounting procedures will be accomplished by having students successfully complete textbook problems and forum posts.
2. The objective of demonstrating an understanding of managerial accounting concepts and principles will be accomplished by having students successfully complete three quizzes.
3. The objective of demonstrating an understanding of using financial information to make managerial decisions will be accomplished through the successful completion of the final problems.

CLASS SCHEDULE AND ASSIGNMENTS**Week One:**

Topic: Introduction to Course Requirements and Merchandising Businesses

Weekly Objectives and Learning Outcomes:

1. The objective of illustrating managerial accounting procedures will be accomplished by having students successfully complete textbook problems on the following topics:
 - Chapter 5:
 - Journal Entries for Merchandising Transactions
 - Multiple-step Income Statement

Reading and Viewing Assignments (Blended and Online Students)

1. Read Chapter 5 in CengageNow.
2. Watch the videos available in eLearning pertaining to weekly topics.

In-Class Activities (Blended Students Only) Monday,

1. Review course syllabus and eLearning course.
2. Complete Exercises EX5-7, EX5-8, EX5-15, and EX5-16 using CengageNow.

Online Activities (Online Students Only) Due Monday 11:55 p.m.

1. Review course syllabus and eLearning course.
2. Complete Exercises EX5-7, EX5-8, EX5-15, and EX5-16 using CengageNow.

Forum Assignment (Blended and Online Students) Main post and responses due on Sunday evening by 11:55 p.m.

Name three accounts that would normally appear in the chart of accounts of a merchandising business but would not appear in the chart of accounts of a service business. What type of accounts are these and when are they used? Answer these questions with a minimum posting of 250 words that is complete, thoughtful, and written in Standard English. Each student must also read several postings of their classmates and respond to two classmates in a productive manner. Students must use a minimum of 50 words for each response.

Online Homework Assignment (Blended and Online Students) Due Sunday evening by 11:55 p.m.

1. Complete Exercise EX5-24 and Problem PR5-3A using CengageNow.

Week Two:**Topic: Statement of Cash Flows –****Weekly Objectives and Learning Outcomes:**

1. The objective of illustrating managerial accounting procedures will be accomplished by having students successfully complete textbook problems on the following topics:
 - Chapter 13
 - Statement of Cash Flows using the Indirect Method

Reading and Viewing Assignment (Blended and Online Students)

1. Read Chapter 13 in CengageNow.
2. Watch videos on available in eLearning pertaining to weekly topics.

Online Activities (Blended and Online Students) Due Sunday, 11:55 p.m.

1. Complete Exercises EX13-2, EX13-3, EX13-5, EX 13-8, EX13-11 using CengageNow.

Week Three:**Topic: Inventories****Weekly Objectives and Learning Outcomes:**

1. The objective of illustrating managerial accounting procedures will be accomplished by having students successfully complete textbook problems on the following topics:
 - Chapter 6:
 - Inventory Control
 - Inventory Costing Methods for Perpetual Inventory
2. The objective of demonstrating an understanding of managerial accounting concepts and principles will be accomplished by having students successfully complete a quiz on the following:
 - Chapter 5: Merchandising Businesses
 - Chapter 6: Inventories

Reading and Viewing Assignments (Blended and Online Students)

1. Read Chapter 6 in CengageNow.
2. Watch videos on available in eLearning pertaining to weekly topics.

In-Class Activities (Blended Students Only) Monday, ,

1. Complete Exercises EX6-2, EX6-3, EX6-4, and EX6-8 using CengageNow.

Online Activities (Online Students Only) Due Monday evening by 11:55 p.m.

1. Complete Exercises EX6-2, EX6-3, EX6-4, and EX6-8 using CengageNow.

Online Homework Assignment (Blended and Online Students) Due Sunday evening by 11:55 p.m.

1. Complete PR6-1A using CengageNow.

Online Quiz on Chapters 5 and 6 (Blended and Online Students) Due Sunday evening by 11:55 p.m.

Complete online quiz on Chapters 5 and 6 using CengageNow.

Week Four:**Topic: Current Liabilities and Payroll****Weekly Objectives and Learning Outcomes:**

1. The objective of illustrating managerial accounting procedures will be accomplished by having students successfully complete textbook problems on the following topics:
 - Chapter 10:
 - Journal Entries for Notes Payable
 - Calculating Payroll
 - Journal Entries for Payroll

Reading and Viewing Assignments (Blended and Online Students)

1. Read Chapter 10 in CengageNow.
2. Watch videos on available in eLearning pertaining to weekly topics.

In-Class Activities (Blended Students Only) Monday,

1. Complete Exercises EX10-4, EX10-9, and EX10-13 using CengageNow.

Online Activities (Online Students Only) Due Monday evening by 11:55 p.m.

1. Complete Exercises EX10-4, EX10-9, and EX10-13 using CengageNow.

Forum Assignment (Blended and Online Students) Main post and responses due Sunday evening by 11:55 p.m.

For each of the following payroll-related taxes, indicate whether they apply to employees only, employers only, or both. Look up the current rates for each category.

- Federal Income Tax
- Medicare Tax
- Social Security Tax
- Federal Unemployment Compensation Tax
- State Unemployment Compensation Tax

Answer these questions with a minimum posting of 250 words that is complete, thoughtful, and written in Standard English. Each student must also read several postings of their classmates and respond to two classmates in a productive manner. Students must use a minimum of 50 words for each response.

Online Homework Assignment (Blended and Online Students) Due Sunday evening by 11:55 p.m.

1. Complete Problem PR10-2A using CengageNow.

Week Five:**Topic: Manufacturing Businesses****Weekly Objectives and Learning Outcomes:**

1. The objective of illustrating managerial accounting procedures will be accomplished by having students successfully complete textbook problems on the following topics:

- Chapter 15
 - Classify the types of manufacturing costs
 - Statement of Cost of Good Manufactured
- 2. The objective of demonstrating an understanding of managerial accounting concepts and principles will be accomplished by having students successfully complete a quiz on the following:
 - Chapter 10: Current Liabilities and Payroll
 - Chapter 15: Manufacturing Businesses

Reading and Viewing Assignments (Blended and Online Students)

1. Read Chapter 15 in CengageNow.
2. Watch videos on available in eLearning pertaining to weekly topics.

In-Class Activities (Blended Students Only) Monday,

1. Complete Exercises EX15-1, EX15-2, EX15-4, and EX15-16 using CengageNow.

Online Activities (Online Students Only) Due Monday evening by 11:55 p.m.

1. Complete Exercises EX15-1, EX15-2, EX15-4, and EX15-16 using CengageNow.

Online Homework Assignment (Blended and Online Students) Due Sunday evening by 11:55 p.m.

1. Complete Problem 15-5A using CengageNow.

Online Quiz on Chapters 10 and 15 (Blended and Online Students) Due Sunday evening by 11:55 p.m.

Complete online quiz on Chapters 10 and 15 using CengageNow.

Week Six:

Topic: Budgeting

Weekly Objectives and Learning Outcomes:

1. The objective of illustrating managerial accounting procedures will be accomplished by having students successfully complete textbook problems on the following topics:
 - Chapter 21
 - Operating Budgets
2. The objective of demonstrating an understanding of managerial accounting concepts and principles will be accomplished by having students successfully complete a quiz on the following:
 - Chapter 21 - Budgeting

Reading and Viewing Assignment (Blended and Online Students)

1. Read Chapter 21 in CengageNow.
2. Watch videos on available in eLearning pertaining to weekly topics.

In-Class Activities (Blended Students Only) Monday,

1. Complete Problems EX21-6, EX21-9, EX21-12, EX21-15 using CengageNow.

Online Activities (Online Students Only) Due Monday evening by 11:55 p.m.

1. Complete Problems EX21-6, EX21-9, EX21-12, EX21-15 using CengageNow.

Online Homework Assignments (Blended and Online Students) Due Sunday evening by 11:55 p.m.

1. Complete Problem PR21-1A using CengageNow.

Online Quiz on Chapter 21 (Blended and Online Students) Due Sunday evening by 11:55 p.m.

Complete online quiz on Chapter 21 using CengageNow.

Week Seven:**Topic: Financial Statement Analysis****Weekly Objectives and Learning Outcomes:**

1. The objective of illustrating managerial accounting procedures will be accomplished by having students successfully complete textbook problems on the following topics:
 - Chapter 14
 - Financial Statement Analysis
2. The objective of demonstrating an understanding of managerial accounting concepts and principles will be accomplished by having students successfully complete a class quiz on the following:
 - Chapter 14 – Financial Statement Analysis

Reading and Viewing Assignment (Blended and Online Students)

1. Read Chapter 14 in CengageNow.
2. Watch videos on available in eLearning pertaining to weekly topics.

In-Class Activities (Blended Students Only) Monday,

1. Complete Problem PR14-4A using CengageNow.

Online Activities (Online Students Only) Due Monday evening by 11:55 p.m.

1. Complete Problem PR14-4A using CengageNow.

Online Homework Assignments (Blended and Online Students) Due Sunday evening by 11:55 p.m.

1. Complete Problems EX14-4 and EX14-5 using CengageNow.

Forum Assignment (Blended and Online Students) Due Sunday evening by 11:55p.m.

Briefly explain the difference between liquidity, solvency, and profitability analysis.

Answer the question with a minimum posting of 250 words that is complete, thoughtful, and written in Standard English. Each student must also read several postings of their classmates and respond to two classmates in a productive manner. Students must use a minimum of 50 words for each response.

Week Eight:**Topic: Financial Statement Analysis****Weekly Objectives and Learning Outcomes:**

1. The objective of demonstrating an understanding of using financial information to make managerial decisions will be accomplished through the successful completion of the final problems.

In-Class Activities (Blended Students Only) Monday,

1. Begin the “Analysis for Decision Making” ADM-1 problems from Chapters 5, 6, 10, 13, and 14 based on Amazon.com, Inc. using CengageNow Due by Friday, by 11:55 p.m.

Online Activities (Online Students Only) Monday evening - *use this time to work on the final project!

1. Begin the “Analysis for Decision Making” ADM-1 problems from Chapters 5, 6, 10, 13, and 14 based on Amazon.com, Inc. using CengageNow Due by Friday, by 11:55 p.m.

Online Homework Assignment (Blended and Online Students) - *continue working on the final project!

1. Continue working on the “Analysis for Decision Making” ADM-1 problems from Chapters 5, 6, 10, 13, and 14 based on Amazon.com, Inc. using CengageNow Due by Friday, by 11:55 p.m. No late submissions will be accepted.

Online Quiz on Chapter 14 (Blended and Online Students) Due Friday, by 11:55 p.m.

Complete online quiz on Chapter 14 using CengageNow.

FINAL PROJECT

Final Project (Blended and Online Students) Due Friday, by 11:55 p.m.

1. Complete the “Analysis for Decision Making” ADM-1 from Chapters 5, 6, 10, 13, and 14 based on Amazon.com, Inc. using CengageNow. No late submissions will be accepted.

Due to unforeseen circumstances, it may be necessary to alter the outlined schedule of activities during the semester. Any such changes will be clearly communicated to the class through eLearning.