

**ACC 202: MANAGERIAL ACCOUNTING SYLLABUS  
ANDERSON UNIVERSITY – SOUTH CAROLINA**

**I. Course Information**

ACC, 202: Managerial Accounting

Credit hours: 3

Prerequisites: C or better in Accounting 201

Target student audience:

This course is required of all business majors and therefore requires a minimum grade of C. For others taking the course the minimum grade varies. This course should be taken at the sophomore level.

Class meeting times and place(s): online

Online time expectations:

In college classes, there is a general expectation that learners will need to spend two hours out of class for every hour in the classroom. Therefore, in an online 15-week class, you should expect to work on your course for a minimum of 9 hours each week. For an online 7-week class, you should expect to work on your course for a minimum of 18 hours each week.

This is a fully online course. The due dates for all assignments are posted on the course calendar and assignment details pages at the end of this syllabus and will be posted on Canvas, so make sure to check in and participate in our course site regularly. The expectation for the frequency of checking email is defined below and regular attendance is defined by meeting all assignment due dates.

Learner Expectations:

In your online and blended courses, you are expected to be an active participant in the course. Even though you may not see your classmates and instructor, AU online and blended courses are designed to include discussion and other forms of collaboration and communication. You should be willing and ready to regularly communicate with classmates and instructors online. You will participate in weekly activities in your courses. You will need to log into your course and check your official Anderson University email account daily. Doing so will allow you to view announcements, participate in class activities, assignments, online discussions, and complete assessments. You are expected to complete all assignments, quizzes, tests, and any other activities by the due date.

Do not hesitate to ask questions. You are strongly encouraged to contact your instructor if you have course related questions regarding course concepts, assignments, and feedback provided to you. It is recommended that you contact your instructor using the LMS well in advance of the due date. Also, your instructors have set aside specific times to be available for phone conferences or chat sessions if you need additional course-related support. When you email questions one of your instructors refer to the course syllabus to view their policy on response time.

Getting started:

Review the information in the “Course Details” Module on the homepage in your Canvas course.

## **II. Course Purpose, Student Learning Outcomes, and Course Learning Goals**

Course Purpose: The purpose of managerial accounting is to assist students in learning to use accounting information in the management of business.

Managerial accounting focuses on the development of reporting and analysis for the benefit of internal users within the firm. Managerial accounting incorporates both financial as well as non-financial information to assist management in effective decision making by providing reporting and analysis in areas such as cost behavior, break-even point, and budgeting.

Student Learning Outcomes:

SLO 1: Demonstrate basic understanding of business knowledge:

1. Understand cost concepts and income measurement
2. Learn different types of cost determination and cost control
3. Understand and use cost-volume-profit relationships in profit planning
4. Understand and use budgeting in profit planning

SLO 2: Demonstrate application of business knowledge:

1. Explain and differentiate between different cost behaviors, i.e. variable, fixed, semi-variable, and step costs
2. Demonstrate product costing and cost variance analysis
3. Prepare and analyze static and flexible budgets
4. Explain the relationship between managerial accounting and the decision-making process

IDEA Course Evaluation Objectives:

1. Gaining a basic understanding of managerial accounting (e.g., factual knowledge, methods, principles, generalizations, theories)
2. Learning to apply managerial accounting course material (to improve thinking, problem solving, and decisions)
3. Developing specific skills, competencies, and points of view related to financial accounting needed by professionals in the business field. Learning to analyze and evaluate financial related situations (knowing what approach to take when solving problems and technical limitations and applications)

## **III. Method(s) Of Instruction / General Operating Procedures**

This class is taught completely online. Audio lectures with PowerPoint slide presentations and practice sets are included on Canvas.

The instructor will assess student learning through exercises, quizzes, discussions, and tests. Assessment instruments will include multiple choice, short answer, discussion and problem-solving skills demonstrated in quizzes, homework assignments and tests. Grading of any type of question, exercise or problem will be based on process and logic and will be awarded partial credit when appropriate.

#### IV. Assignments; Method(s) Of Assessing Achievement of Student Learning Outcomes; Student Feedback and Grading Policies and Procedures

Please note that there will be discussion forums and an ethics case assigned which will need to be submitted on Canvas. The ethics case is to be submitted in a Word document format using Scripture to support your position. Full assignment details and rubrics are available on Canvas.

**Late work is not accepted** - Accommodations for serious illness may be made if notification and verifiable documentation is provided.

Technical or personal issues that arise during the night an assignment is due do not exempt you from the late work policy. If you have a habit of completing work at the last minute, you must also accept the risk that technical or personal issues may arise and you will forfeit credit for any assignment left incomplete at the due date.

##### Grading:

	Number of Events	Points Per Item	Total Points	Letter Grade	Points Needed
Tests	2	150	300	<b>A</b>	450 - 500
Connect Chapter Quizzes	11	8	88	<b>B</b>	400 - 449
Connect Chapter Assignments	11	varies	60	<b>C</b>	350 - 399
Ethics Case**	1	32	32	<b>D</b>	300 - 349
Discussions**	5	4	20	<b>F</b>	300 and under
			500		

\*\*grading rubrics for the ethics case and discussions are Canvas within the specific assignments' details

Students can expect the instructor to respond to emails with 24 hours. Students can expect the instructor to grade an assignment, at times provide feedback comments, and update the Canvas gradebook within 7-10 days after the due date (depends upon scope and nature of the assignment as well as length of course). Students can access grades by logging into Canvas.

##### **Grading Details:**

Note: This course follows a weekly timeline, weeks begin on Monday and all work for that week is due by midnight the following Sunday. Lesson dates and due dates are all posted in the calendar at the end of the syllabus and on Canvas and Connect.

Discussion Forum Postings: There are five discussion forum postings. Postings should be made to the discussion forum on Canvas. The discussion forum opens on the first day of the week (Monday) and closes at midnight on the last night of the week (Sunday). Discussion forum assignments will include ethical cases and/or problems and calculations. Postings will be graded based on content and calculations.

Ethics Review: Students should select one ethical dilemma from the course textbook and provide a detailed response to the dilemma. Full assignment details are provided on Canvas.

Chapter homework assignments: Homework assignment details are posted on Canvas on a weekly basis; points per assignment are disclosed on the syllabus calendar and on the

weekly overview documents located on Canvas. Homework assignments include work completed on the McGraw Hill Connect site. Homework assignments on Connect Plus may be attempted two times, upon the second attempt students will revise their previous answers, only the highest score will count toward the student's final grade.

Chapter Quizzes: Chapter quiz details are posted on Canvas. Quiz assignments will be completed via the McGraw Hill Connect site. Quizzes have a 60-minute time limit and may be attempted two times before the due date. Only the highest score will count toward the student's final grade.

Midterm and Final Exam: Test details are posted on Canvas. Exam assignments will be completed via the McGraw Hill Connect site. Exams are timed and only one attempt is allowed.

## **V. Computer and Information Technology Use**

### **Technology Expectation:**

Students should have a reliable computer and Internet in order to access course materials and complete assignments. Since this course is web-based, there are some expectations as to technical skills, which include uploading, downloading, and general computer skills. Instructors may require additional software or hardware.

### **University Email:**

All students are assigned and expected to maintain an e-mail address on the Anderson University e-mail system. Learners are expected to check their e-mail several times each week in an online course. Students are responsible for all material, assignments, and announcements sent by e-mail. Ignorance of course requirements, instructor statements and directions, and University announcements or policy statements sent through University e-mail is not an acceptable excuse.

### **Technical Support:**

If you encounter technical support issues (e.g., LMS is unavailable, username and password are not working), you should immediately contact the IT Help Desk. In your communication with the IT Department, be sure to describe the nature of your problem with as much detail as possible so they can provide the best possible assistance. You are encouraged to first contact the IT Help Desk using the web-based support system listed below. If you are unable to login to the system, you can reach them via phone.

Help Desk Website: <https://helpdesk.andersonuniversity.edu>

Help Desk Phone: (864) 231-2859

### **Course Related Support:**

If you encounter problems in your online or blended course are beyond technical problems, contact the Center for Innovation and Digital Learning (CIDL). The CIDL manages online and blended learning at AU. The following issues are valid reasons to immediately contact the CIDL:

- An online exam or assignment is supposed to be open or made available and it is not (contact the instructor first)
- Instructor fails to respond to student questions more than 4 days.
- Instructor has not provided any grades or feedback 2+ weeks past the submission deadline.
- The instructor is not participating in the course at all.

CIDL Website: <http://www.aucidl.com>

CIDL Phone: (864) 231-2199

## **VI. Course Policies**

### **Disabilities and Academic Adjustments Policy:**

If you have a disability that may interfere with your learning, testing, or assignment completion in this course, you may be eligible to receive an academic adjustment to help provide you with an equal opportunity to participate in and benefit from this course. Please contact the Coordinator of Accessibility Services in the Center for Student Success, who will advise you on appropriate documentation, determine reasonable adjustments, and notify me of any adjustments for which you are eligible. Once you have been approved for an academic adjustment through the Center for Student Success, please discuss with me its appropriate implementation in this course. Documentation must meet the guidelines specified by university policy, and no one else can be notified of your disability or adjustment without your written consent. This process must be repeated for every semester you are enrolled at Anderson University and wish to receive an adjustment. Academic adjustments are intended to “level the playing field” so that students with disabilities can demonstrate their true abilities in their courses. Changes cannot be made to grades earned before a student has requested an adjustment, so please attend to this early in the semester.

### **Academic Honesty:**

Students at Anderson University are expected to conduct themselves with integrity and to be honest and forthright in their academic endeavors. The University faculty’s expectations define the following areas that would violate Academic Honesty: plagiarism, fabrication, cheating, and academic misconduct. The policy, process, and penalties for academic dishonesty are described in the Student Handbook. (Excerpt from AU Catalog)

### **Permission for or Prohibition of Recording Lecture/Class Meetings:**

Recorded lectures are provided by the instructor on Canvas. However, these recordings may only be used to assist the individual student in the course. Publishing, distributing, or using classroom recordings in violation of these restrictions is a violation of the student code of conduct and may be a violation of federal copyright laws.

### **Participation Policy:**

#### **Initial Access**

Unless otherwise noted by the course syllabus or as identified in your academic program guidelines, all online students must access their online courses within the first 48 hours of the course start date. Failure to access the course, which is defined as logging in to the course, may result in your automatic withdrawal from the course.

#### **Initial Activity**

From the onset of the term, students must have actively participated in their online course according to the following schedule. Failure to meet the Initial Activity deadline will result in an automatic administrative withdrawal. The initial activity for ACC 201 is defined as joining the McGraw-Hill Connect site; students must access the Connect website within 48 hours of the course start date.

*NOTE: students are able to join Connect with a temporary trial access even before purchasing a book or access code.*

For online classes, participation is determined on the bases of the punctual turning in of assignments, relevant and frequent participation in discussion forums (if applicable), and the prompt responses to emails. Three missed classes will constitute an "F".

**Late Work Policy: Late work is not accepted** - Accommodations for serious illness may be made if notification and verifiable documentation is provided.

**Last day to Drop with no grade; Last day to Withdraw with a W grade on transcript:**

The last day to drop is by Thursday, October 18, 2018.

The last day to Withdraw with a Grade of "W" is by 4:30 PM Wednesday, November 7, 2018.

## **VII. Other Learning Facilities and Resources Pertinent to Course**

Thrift Library

Hours are posted at <https://www.andersonuniversity.edu/library> (Closed on all university holidays.)

Bunton Lab

Located in Thrift Library, 2nd floor.

The Writing and Multi-Media Center

Located in Thrift Library, 2nd floor. For drop-in hours and appointment-based tutoring for all your writing needs, see <https://www.andersonuniversity.edu/writing-center>. Schedule an appointment by visiting <https://anderson.mywconline.com>. If you are an Online or University Center student, or unable to make it to the physical writing center, please feel free to make an online appointment by selecting the option that reads "online appointment". Instructions for setting up an account are provided on the page.

The Center for Student Success

Located in in Thrift Library, 2nd floor. The Center provides support for academic assistance, tutoring services, as well as study skills seminars. Call 864-328-1420 to contact the Center or visit their website at <http://www.andersonuniversity.edu/student-success>.