

Syllabus Accounting 270

INSTRUCTOR: Margaret Coleman
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CLASS HOURS: No traditional class meeting times. This class is completely online.
OFFICE HOURS: **Tuesdays and Wednesdays 3:00 pm - 8:00 pm.** I am available by phone or email and online for live chats. You may also call or email to arrange an appointment.
TEXTBOOKS:
Financial and Managerial Accounting (3rd Edition), Weygandt, Kimmel and Kieso: Wiley, ISBN-10: 1119392136

WEEKLY STUDENT ENGAGEMENT TIME:

Students should expect to spend at least 9.5 hours each week on course work.

COURSE LENGTH:

8 weeks

COURSE DESCRIPTION:

Managerial accounting introduces the student to methods of using accounting information within an organization to plan operations, control activities, and make decisions. Accounting methods covered include cost-volume profit analysis, profit planning, variance analysis and other techniques that aid in decision making and evaluation of business performance. Prerequisite: Accounting 260 (offered in both Fall and Spring semesters.).

COURSE GOALS & OBJECTIVES:

Upon completion of this course students will be able to:

- state the differences between financial accounting and managerial accounting
- describe the flow of costs throughout the manufacturing process
- identify all the steps involved in the creation of a job order costing system
- differentiate between fixed costs and variable costs and describe the cost behavior of each

INSTRUCTIONAL METHODS:

This course is taught completely online, with no traditional classroom interaction. All weeks run from 12:01 am Monday to 10:59 pm Sunday. The class is structured around material found in your textbook, online resources and Canvas. A major portion of the course centers on assignments, discussions and exams completed on your own and submitted electronically. Students are expected to complete all readings and written responses.

COURSEWORK:

Week 1: *Introduction to Course, Review of Syllabus and Introduction to Managerial Accounting*

Week 2: Job Order Costing

Week 3: *Process Costing and Activity-Based Costing*

Week 4: *Cost-Volume-Profit*

Week 5: *Cost-Volume-Profit Analysis: Additional Issues and Standard Costs*

Week 6: Incremental Analysis and Pricing

Week 7: *Budgetary Planning and Planning for Capital Investments (READ ONLY)*

Week 8: FINAL EXAM

ACADEMIC SUPPORT:

If you are interested in math, writing or foreign language tutoring, please access the following centers at CBU (the sites linked below include contact information for each center):

[The Writing Center \(Links to an external site.\)](#)

[The Math Center \(Links to an external site.\)](#)

[The Language Center \(Links to an external site.\)](#)

ATTENDANCE AND PLAGIARISM NOTIFICATION:

Participation is paramount to your success in this program. The timely submission of your weekly assignments and activities will be counted as attendance. Any student absent (even with legitimate cause) will be responsible for material covered and assignments given during class. Consistent with college policy, students who miss an excessive number of classes will be dropped with a failing grade, as will those who plagiarize (taking the work of others and offering it as one's own).

Academic dishonesty, whether cheating or plagiarism, is serious and will not be tolerated. Any type of unauthorized help on an assignment, examination, or quiz constitutes cheating. Plagiarism is taking the work of others and offering it as one's own. This includes the use of another's ideas or writings without proper acknowledgement, submitting a paper written by another, or submitting an examination or assignment containing work copies from someone else. In the event of academic dishonesty, the faculty member must notify the student, advisor, Dean of the School, and the Vice President of Academics.

CBU Inclement Weather Policy: In the event of an official school cancellation, learning and testing will continue through electronic means. If a class meeting is

canceled because of the weather, please be near a computer for online instruction and/or assignments.

DISABILITIES STATEMENT:

Students with disabilities or conditions requiring accommodation must meet with the Director of the Office of Student Disability Services (Thomas Center) in order to document the disability and make appropriate accommodation plans.

TEACHER EVALUATION:

Students will receive emails from the Registrar's office with the link to evaluate their instructor during the evaluation period.

GRADING:

Exams - Students will take a final exam. Exams are true/false and multiple choice.
Assignments - Students will complete weekly assignments that will be graded on accuracy.

Component:	Percentage:
<i>Final Exam</i>	25%
<i>Quizzes</i>	25%
<i>Homework</i>	25%
<i>Discussions</i>	25%
<i>Total</i>	100%

Letter Grade:	Percentage:
A	90-100
B	80-89
C	70-79
D	60-69
F	0-59