

ACC 2020

Principles of Managerial Accounting

Shorter University

Ledbetter College of Business

Instructor Information

Instructor information is located directly on the course Canvas page.

Course Information

Course/Catalog Description

This course builds upon the course content of ACC 2010. Specifically, this course demonstrates how managers use the financial accounting generated to make appropriate business decisions. Manufacturing and service-related businesses are covered.

Required Textbook

Please note, students need to purchase access to the online Connect lab in addition to one of the textbook options listed below.

Students will need both textbook and lab access to complete weekly assignments. Please review the information located in our Course Home and News Forum sections of the class for additional information on how to access Connect and utilize this resource during the term.

***You are only required to purchase **one** of the three textbook options listed:*

Hard Copy: Wild, John. Financial and Managerial Accounting 7e.

Copyright: 2017

ISBN: 9781260088687

Loose-Leaf: Financial and Managerial Accounting with Connect

Edition: 7

Copyright: 2017

ISBN: 9781260088694

eBook: Financial and Managerial Accounting with Connect

Edition: 7

Copyright: 2017

ISBN: 9781260004823

Course Learning Outcomes

1. Identify forms of organizations that use managerial accounting.
2. Identify and classify managerial accounts and concepts.
3. Properly construct managerial financial statements and reports.
4. Analyze and critique accounting articles.
5. Demonstrate the use of the Internet for research.

Grading – Point Allocation Overview

Grade Distribution Assignment Category	Number of Graded Items	Point Value per Item*	Total Points	Items Due Weekly On Days Listed Below by 11:55 PM, ET:
Discussion Board	8	15	120	Initial posting: Wednesday, Peer Posting: Sunday (With the exception of week 8, see course schedule for details.)
Connect - LearnSmart	11	20	220	Sunday
Connect Homework	11	60 (*per week)	360	Sunday
	1	100	100	Sunday
Current Event	1	100	100	Sunday
Paper	1	100	100	Friday
Mid Term Exam				
Final Exam				
Total Course Points:		1,000		

Assignments / Point Values / Weekly Due Dates: Note all due dates are tentative. Always check the course website news forum and your email for possible changes in due dates!

Grading Scale

A= 90-100%
 B= 80-89%
 C= 70-79%
 D= 60-69%
 F= Below 60%

Please note, to maintain fairness in this course, no extra credit will be provide. Thank you!

Attendance

Attendance is determined by completion of assignments and discussion boards.

Policies and Procedures

Academic Integrity Policy

Please review Shorter University's [Academic Integrity Policy](#).

A Community of Honor

As a liberal arts university committed to the Christian faith, Shorter University seeks to develop ethical men and women of disciplined, creative minds and lives that focus on leadership, service and learning. The Honor System of Shorter University is designed to provide an academic community of trust in which students can enjoy the opportunity to grow both intellectually and personally. For these purposes, the following rules and guidelines will be applied.

Academic Dishonesty

"Academic Dishonesty" is the transfer, receipt, or use of academic information, or the attempted transfer, receipt, or use of academic information in a manner not authorized by the instructor or by university rules. It includes, but is not limited to, cheating and plagiarism as well as aiding or encouraging another to commit academic dishonesty.

"Cheating" is defined as wrongfully giving, taking, or presenting any information or material borrowed from another source - including the Internet by a student with the intent of aiding himself or another on academic work. This includes, but is not limited to a test, examination, presentation, experiment or any written assignment, which is considered in any way in the determination of the final grade.

"Plagiarism" is the taking or attempted taking of an idea, a writing, a graphic, musical composition, art or datum of another without giving proper credit and presenting or attempting to present it as one's own. It is also taking written materials of one's own that have been used for a previous course assignment and using it without reference to it in its original form.

Students are encouraged to ask their instructor(s) for clarification regarding their academic dishonesty standards.

Procedure

- A. It is the responsibility of an instructor to certify that academic assignments are independently mastered sufficiently to merit course credit. The responsibility of the student is to master academic assignments independently, refrain from acts of academic dishonesty, and refuse to aid or tolerate the academic dishonesty of others.
- B. If an instructor determines that the student is guilty of academic dishonesty, the instructor must discuss the matter with the student. In the event the instructor cannot reach the student in a timely manner, such as when the student has gone home at the end of a semester, the instructor may assign a grade of "I" (Incomplete) until the student can be contacted and the matter of academic dishonesty discussed. The instructor then completes the "Academic Violation Form" (see *Appendix A*) which should include evidence and other necessary documentation. The instructor will determine the appropriate remedy: either to assign a grade of zero on that assignment in question or a grade of "F" in the course. The student will designate whether he/she accepts the

remedy for the violation of the dishonesty policy or wishes to appeal the instructor's decision. If a student elects to appeal, the "appeal due date" line must be completed on the Academic Violation Form. (See the Appeals section below for more information regarding the appeals process)

- C. Upon completion, the instructor forwards the Academic Violation Form to the Registrar's for the placement in the student's permanent record. The Registrar will forward copies of the Academic Violation Form to the student, the faculty member, department chair, academic dean, dean of students, provost, and president. Not appealing when the form is first completed or by the appeal due date will be taken as an admission of guilt, except under compelling circumstances to be determined at the sole discretion of the provost.
- D. If upon receipt of the Academic Violation Form the Registrar determines that the student is guilty of a second offense, then a grade of FD (Failure Due to Academic Dishonesty) will be assigned by the Registrar for the course regardless of the remedy specified on the Academic Violation Form. Assigning the FD is to be done by the Registrar when the second Academic Violation Form is placed in the student's record, and the Registrar will notify all parties in writing. The student is then permanently disbarred from membership in any honorary society and is permanently ineligible for any SU honor list. The student may petition the Academic Integrity Appeals Committee to have the dishonesty notation removed from the transcript after one year or upon graduating from the University if no additional dishonesty offenses occur and the student satisfactorily completes the Academic Integrity Program. The grade of F remains on the transcript. Upon receipt by the Registrar of a third offense, the Registrar will assign the grade of FD and then notify all parties. After all appeals are exhausted, if the third offense still stands, then the student will be permanently expelled from the University. The notice of expulsion will be forwarded to the student, department chair, appropriate academic dean, dean of students, provost, and president. A copy of the final report with the three offenses will become a part of the student's permanent record. The university reserves the right to expel the student after a first or second offense, depending on the circumstances and at the sole discretion of the provost.

Appeals

- A. The student who wishes to appeal an academic violation charge should submit his/her appeal in writing to the chair of the appropriate department by the appeal due date indicated on the Academic Violation Form, which is normally within ten regularly scheduled class days after the completion date of the Academic Violation Form. This statement should contain the reasons for which the student is appealing the instructor's decision. The burden of proof lies with the student in such a case to show that an error or malfeasance has occurred. Within ten regularly scheduled class days of receiving the written appeal, the department chair will notify in writing both the instructor and the student of the chair's decision. If the department chair is also the instructor who files the Academic Violation Form, then the student must appeal to the appropriate academic dean.
- B. When, in the opinion of the department chair, the student fails to show reasonable cause for further investigation, the chair may deny the appeal without taking further action. When, in the opinion of the department chair, a student's appeal raises reasonable doubt as to whether a mistake or malfeasance has occurred, the chair will meet with the faculty member and with the student and render a decision within ten regularly scheduled class

days of the receipt of the appeal. If the decision favors granting the student's appeal, the department chair may request that the Registrar remove the Academic Violation Form from the student's record. The chair will notify both the student and the instructor of this action.

- C. If the student files the initial appeal or elects to appeal the chair's decision during Maymester, Summer I, Summer II or during final exam week of the Fall or Spring semesters and if the instructor or department chair is not available during that time, all of the foregoing time requirements begin to run with the first day of class in the next major term. In extreme or unusual circumstances regarding the timeliness of the appeals process, the provost will make the final determination.
- D. Any student who has exhausted the remedies open under the procedures outlined above may appeal the entire matter to the Academic Integrity Appeals Committee in writing within ten regularly scheduled class days of receiving the response from the department chair. Upon receipt of the appeal, the Academic Integrity Appeals Committee will review the matter and issue a decision within fifteen (15) regularly scheduled class days. The Academic Integrity Appeals Committee has the authority to deny the appeal, reduce the penalties in the event of extenuating circumstances, or direct the registrar to remove the record of the Academic Violation Form from the student's permanent record. The results of the Academic Integrity Appeals Committee are final.
- E. All results from the proceedings of the Academic Dishonesty Appeals Committee should be reported to the appropriate academic dean, dean of students, provost, and president as information.

Note on Appeals Process

During the appeals process, the student may continue to attend the class in which the violation occurred.

Students Needing Accommodations

Shorter University provides accommodations for students who have a disability. The student must contact the Director of Educational Support in FSU 219 (706-233-7323) as soon as possible to discuss your needs. Shorter University is committed to providing access to programs and services to all qualified students with disabilities. Student Support Services is located in the Fitton Student Union, Room 219 (706-233-7323). Academic support is available to all students through the Center for Learning and Academic Success at Shorter (CLASS). The Center offers peer tutoring and coordinates study groups for students seeking assistance. Also, students can receive help with writing through individual tutoring in the Writing center. CLASS is located on the second floor of the Sheffield-Thompson building in the Bailor Suite.

Graded Assignments and Discussion Boards

Discussion Board Requirements

- Post original response to question by Wednesday and respond to one other posting. Second response can be either to an instructor post or to a peer's posting.
- Original posting should be at least 200 words and provide a substantive response to the board's initial question.

- Second response/posting to either the instructor or a peer should be at least 150 words. Please note, just agreeing is not considered a substantive posting. Your post must provide additional insight on the related topics.
- Both the original posting and the second response to either the instructor or a peer should add value to the discussion.
- Please note, two points will be deducted for not meeting the initial deadline.

LearnSmart & Homework:

Each week, you will need to complete LearnSmart modules and Homework assignments within an accounting learning program called Connect. Please review the information located in our Course Home section of the class for additional information on how to access Connect and utilize this resource during the term.

Current Event Paper

In week seven of our course together, you will be asked to complete a three page paper demonstrating how one or more of the course objectives (see listing included above in our course syllabus) relate to a current accounting event in the business environment. You must utilize at least 3 other scholarly resources to support your findings as well. Please be sure to submit your work in APA format. Please review the Writing Expectations overview in our Course Home area for additional input on these items. Here is the grading rubric for this paper:

Written Paper Grading Criteria			
Grade	Content, Focus, Use of Text/Research	Analysis and Critical Thinking	Writing Style, Grammar, APA Format (when assigned)
%	50%	30%	20%
90-100%	Response successfully answers the assignment question(s); thoroughly uses the text and other literature.	Response exhibits strong higher-order critical thinking and analysis (e.g., evaluation).	Sentences are clear, concise, and direct; tone is appropriate. Grammatical skills are strong with almost no errors per page. Correct use of APA format when assigned.
80-89%	Response answers the assignment question(s) with only minor digressions; sufficiently uses the text and other literature.	Response generally exhibits higher-order critical thinking and analysis (e.g. true analysis).	Sentences are generally clear, concise, and direct; tone is appropriate. Grammatical skills are competent with very few errors per page. Correct use of APA format when assigned.
70-79%	Response answers the project assignment(s) with some digression; sufficiently uses the text and other literature.	Response exhibits limited higher-order critical thinking and analysis (e.g. application of information).	Sentences are occasionally wordy or ambiguous; tone is too informal. Grammatical skills are adequate with few errors per page. Adequate use of APA format when assigned.
60-69%	Response answers the assignment question(s) but digresses significantly; insufficiently uses the text and other literature.	Response exhibits simplistic or reductive thinking and analysis but does demonstrate comprehension.	Sentences are generally wordy and/or ambiguous; tone is too informal. Grammatical skills are inadequate, clarity and meaning are impaired, numerous errors per page. Inadequate use of APA format when assigned.
0-59%	Response insufficiently answers the assignment question(s); insufficiently uses the text and other literature.	Response exhibits simplistic or reductive thinking and analysis and demonstrates limited knowledge on the subject matter.	Sentences unclear enough to impair meaning; tone is inappropriate and/or inconsistent. Grammatical skills are inadequate for college level. Unacceptable use of APA format when assigned.

Exams

You will have a Mid Term Exam and a Final Exam. All exams are multiple choice questions based on textbook chapters and assignments. The exams will be complete in the Connect program.

Noteworthy Online Policies: Late work & Plagiarism

The following policies are noteworthy due to their direct implications on the students' grade:

- Late work will NOT be accepted. All work in the online environment is expected to be completed by the end of the week and/or by the professor's specified due date. Work not submitted by the due dates will receive NO credit.
 - Should the student realize that he/she may not be able to keep up with the assigned work, the student should consider withdrawing from the course and taking it in a traditional (classroom) environment.
 - Should the student experience an unforeseen circumstance, it is the responsibility of the student to inform the professor BEFOREHAND that he/she will not meet the required deadline. Notification after the fact is not considered timely notification and it is up to the professor's prerogative as to whether you may submit a late assignment.
- Plagiarism will not be tolerated and will be dealt with swiftly and decisively. Unless the professor specifically states that students may work together, it is expected that students will complete their own work. Failure to adhere to this policy will result in disciplinary measures including, but not limited to, no credit on the assignment, removal from the course, report to the Office of the Provost, etc.

Netiquette

Please use the following links for guidelines for online course netiquette:

[Top Five Rules of Netiquette in an Online Course](#)

[Online Etiquette](#)

Other Information:

1. Shorter e-mail accounts are the official means of communication. The instructor will only correspond with students via Shorter e-mail accounts. When emailing the instructor, please include the course number in the subject line.
2. All assignments should be uploaded to the course website unless indicated otherwise. No assignment is accepted via email unless specifically requested by instructor.
3. Students should expect to receive a response to all emails or inquiries **within 24 business hours**. All assignments received by due date will be graded within 72 business hours of the **due date**. Any situation that prohibits adherence to this timeframe will be communicated to students via email.

Disability Services: If you believe you are entitled to reasonable accommodation based on a documented disability (per **The** Americans with Disabilities Act and Section 504 of **the** Rehabilitation Act of 1973), please contact Student Support Services at 706-233-7417 or visit <http://www.shorter.edu/disability-services> **for** more information.