

# ACCT 2013 ON

## Managerial Accounting

### Course Description

This course is an extension of the study of accounting principles or financial accounting (ACCT 2003). The course emphasizes use of accounting data by the manager in establishing plans and objectives, controlling operations, and making decisions involved with the management of the enterprise. Topics covered include the role of managerial accounting in a business, job costing, activity-based costing, cost-volume-profit, budgeting, and responsibility accounting.

### Course Prerequisites

Successful completion of ACCT 2003 is required to enroll in this course.

### Required Materials

Horngren's Financial & Managerial Accounting, The Managerial Chapters, 6th Edition  
Miller-Nobels, Mattison, and Matsumura

ISBN-13: 978-0134674568

ISBN-10: 0134674561

**Pearson *MyAccountingLab* Access is required. Student may use printed version, ebook, or rent the text**

### Accreditation

Southern Wesleyan University is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools to award associate, baccalaureate, and masters degrees. Contact the Commission on Colleges at 1866 Southern Lane, Decatur, GA 30033-4097 or call 404-679-4500 for questions about the accreditation of Southern Wesleyan University.

### Course Learning Outcomes

		<b>Aligns with</b>
<b>CLO#1</b>	Communicate budget planning to internal stakeholders for strategic planning	<b>PLO(s)#</b>
<b>CLO#2</b>	Apply costing methods to production for supporting budget planning and decision making	<b>PLO(s)#</b>
<b>CLO#3</b>	Analyze financial information in identifying opportunities for operational efficiencies	<b>PLO(s)#</b>
<b>CLO#4</b>	Apply ethics within the accounting decision-making process for supporting responsible business activities	<b>PLO(s)#</b>

## Course Learning Assignments and Assessments

### Grading

Assignment	Percentage
Discussions	10%
MyAccountingLab Concept Exercises/Videos	20%
MyAccountingLab Homework	25%
Project: Master Budget	25%
Final Assessment	20%
	<b>100%</b>

### Discussions – 10 %

Your active participation in the weekly discussion forum is essential to your overall success this term. Discussion questions are designed to help you make meaningful connections between the course content and the larger concepts and goals of the course. These discussions offer you the

opportunity to express your own thoughts, ask questions for clarification, and gain insight from your classmates' responses and instructor's guidance. Requirements for Discussion Board Assignments: Students are required to post one (1) initial post and to follow up with at least two (2) response posts for each discussion board assignment.

**For your initial post (1), you must do the following:**

- Compose a post of one to two
- Complete the initial post by Thursday at 11:59 p.m. Eastern
- Take into consideration material such as course content and other discussion boards from the current module and previous modules, when appropriate (*make sure you are using proper APA citation methods for your discipline when referencing scholarly or popular resources*).

**For your response posts (2), you must do the following:**

- Reply to at least two different classmates outside of your own initial post thread.
- Complete the two response posts by Sunday 11:59 p.m. Eastern
- Demonstrate more depth and thought than simply stating that "I agree" or "You are wrong." Guidance is provided for you in each discussion prompt.

**Further information may be found in the Undergraduate Discussion Rubric located in APPENDIX A and in your Canvas Course**

**Concept Learning Exercises – 20%**

Students are encouraged to complete these exercises prior to completing the homework assignments. These assignments include videos that cover the various concepts including the accounting cycle with short questions following the video. These assignments are completed in the Pearson MyAccountingLab.

**Homework Assignments – 25%**

Each week numerous exercises are assigned for homework. Homework will involve reading the text or other assigned materials and preparing the answers to the assigned problems to the best of your understanding of the material and your ability. Homework assignments will be completed in the Pearson MyAccountingLab website. Students will have unlimited attempts to complete the homework assignments. Access to this website is to be purchased along with your textbook. Completing the homework assignments is a minimum requirement for learning the material and succeeding in this class. Homework assignments will be graded immediately upon submission of work in the accounting lab.

**Project: Master Budget – 25%**

For this assignment, complete the Budget Project. The instructions and template are located in the Project Module Folder.

**This assessment addresses the following course outcomes:**

- Communicate budget planning to internal stakeholders for strategic planning
- Apply costing methods to production for supporting budget planning and decision making
- Analyze financial information in identifying opportunities for operational efficiencies
- Apply ethics within the accounting decision-making process for supporting responsible business activities

## **Final Assessment – 20%**

The final assessment is taken in the Pearson MyAccountingLab. This assessment covers topics you will be tested on again at the conclusion of your program. Details regarding the taking of the exam will be provided by your instructor.

## **GRADE EQUIVALENCY TABLE**

All grades are reported in a system of eleven letter grades designated as “A” through “F” with appropriate plus and minus additions reflecting the following scheme:

<b>Percentage Value</b>	<b>Letter Grade</b>	<b>Numeric Value for GPA</b>
93-100	A	4.0
90-92	A-	3.7
86-89	B+	3.4
83-85	B	3.0
80-82	B-	2.7
76-79	C+	2.4
73-75	C	2.0
70-72	C-	1.7
65-69	D+	1.4
60-64	D	1.0
<60	F	0.0

## **Course Policies**

### **Attendance Policy**

Regular attendance is a key to success in the course. Please refer to the Attendance Policy outlined in the Catalog for full details of the SWU policy on attendance.

Online attendance is based on completion of at least one designated assignment by the due date/time posted within the course site for each session. Online activities may include lecture, assignments, readings, discussion forums, and assessments (e.g. quizzes, tests).

## **Late Assignment Policy**

### **Assignments**

Meeting assigned due dates is critical for demonstrating progress and ensuring appropriate time for instructor feedback on assignments. Students are expected to submit their assignments on or before the due date. Assignments are due by midnight on the days specified. Students can expect a 20% reduction of their grade for each day an assignment is late. Students who submit assignments more than four days late will receive a grade of zero on the assignment.

In the case of extenuating circumstances (such as hospitalization, child birth, major accident, injury or bereavement), it is the responsibility of students to contact the instructor as soon as practicable. The instructor may waive the late penalty if the circumstances are justified.

Students must submit final course assignments no later than the last day of the term. No assignments are accepted after the last day of the term.

### **Discussions**

Students must submit discussion board postings during the time frame indicated. Discussion board submissions will not be accepted for credit after the deadline.

## **Communication**

The course site (Canvas) and SWU email are the primary tools for class communication, assignments, handouts, etc. All participants must have access to the course site and SWU e-mail and are expected to access them on a daily basis.

While it is important to maintain good communication with the instructor, Internet connectivity problems and home computer problems are not considered adequate excuses for missing assigned class work.

## **Technology Requirements**

To be successful in this course, all participants are expected to ensure their technology equipment meets the [recommendations](#) provided by SWU's Technology Services.

Students requiring technical support related to their courses or other SWU-provided technologies should send an e-mail to [helpdesk@swu.edu](mailto:helpdesk@swu.edu) or call 864.644.5050.

## **Academic Honesty**

Honesty in all matters - including honesty in academic endeavors - is a valued principle at Southern Wesleyan University. It is the expectation of the university that all those joining the academic program will act with integrity in all matters.

No forms of academic dishonesty will be tolerated. Students are encouraged to help each other maintain these high standards. All academic dishonesty should be reported to the faculty directly. Faculty, upon evidence of academic dishonesty (cheating, plagiarism, or misuse of another's intellectual property), either by voluntary confession, report of another student, or on the basis of work submitted, must follow the procedure outlined in the Catalog (under *Academic Honesty*). This includes but is not limited to a zero for the work involved, 10% course grade reduction, or a failing grade for the course. Unresolved cases may be appealed using the Appeal Process outlined in the Catalog (under *Academic Honesty*).

## **Accommodations for Students with Disabilities**

Southern Wesleyan University is committed to providing equitable access to learning opportunities for all students. Accommodations can be made for students with disabilities, as outlined in "Services for Students with Disabilities," found in mySWU's Student tab under The Learning Center. Any student desiring accommodations must send the request and all documentation to the Academic Coordinator at the learning site where he/she attends classes. The Academic Coordinator will forward the materials to the Student Success Coordinator for Southern Wesleyan University.