



ACC228 Managerial Accounting

(3 credit hours)

Course Syllabus

Course Description

This course is designed to provide information to the management student who will be charged with directing and controlling operations from within the organization. Emphasis is placed on corporation reports, statements, schedules, and summaries prepared for the use of management.

Course Learning Outcomes

By the end of this course, you will be able to:

1. Examine the role of management in using accounting information for decision-making.
2. Analyze cost as it applies to various management situations.
3. Apply direct materials, direct labor, and factory overhead in a job order costing system.
4. Apply relevant costing models in both short- term and long- term analysis.

Prerequisites/Corequisites

ACC201 Survey of Accounting

Required Textbook(s) and Resources

For this course you will need the following materials:

Wild, J. J., & Shaw, K. W. (2017). *Fundamental accounting principles*. (Connect Plus with Smart Book). (24th Ed.) McGraw-Hill. ISBN: 9781259916960

An electronic version of the above textbook is included with your course fees. A printed copy of the textbook may be available at a discounted rate from the bookstore.

Note: this course may contain additional resources for specific activities or modules. Be sure to read the instructions carefully for individual assignments or activities for those requirements. Where applicable, Tiffin University has obtained permission to use copyrighted material.

Be sure to also review the weekly **Explore** sections for additional library or web resources.

For access to databases, research help, and writing tips, visit the [Tiffin University Library](https://www.tiffin.edu/library). You

might consider registering for one of the library's many webinars on library research, source evaluation, copyright, and other topics, at the [Library Events - Upcoming Events](#) web page. For further assistance email a librarian, at: library@tiffin.edu.

Time Commitment

Effective time management is possibly the single most critical element to your academic success. To do well in this online class you should plan your time wisely to maximize your learning through the completion of readings, discussions, and assignments. Because of our accelerated, seven-week term, TU online courses are designed with the expectation that you dedicate a little over **six (6)** hours per credit hour to course activities and preparation **each week**. For example, for successful completion of a three-credit, seven-week online course you should reserve roughly **twenty (20) hours per week**.

To help plan your time and keep on track toward successful course completion, note the distinctive rhythm of assignment due dates:

- 1. All times assume Eastern Time (GMT-4).**
2. Weeks begin at 12:00 a.m. ET on Monday and end at 11:55 p.m. ET on Sunday.
3. Unless otherwise noted, initial assignments or discussion posts are due by **11:55 p.m. ET on Wednesdays**.
4. Additional assignments or follow-up discussion posts are due by **11:55 p.m. ET on Saturdays, and**
5. Major assignments and reflections are typically due by **11:55 p.m. ET on Sundays**.

Learning Activities

The learning activities in this course are designed to prepare you to become a data driven business leader. As such you will develop an understanding of costs, how they behave, and how to analysis these costs in different circumstances. This knowledge will provide the foundation for data driven decisions. Each learning unit is broken down into the activities for that unit. Each unit will have textbook reading, Smart Book questions, homework questions, quiz, and reflection.

Discussion Forums

There are also discussion posts focused on current events related to the current week's unit. Your instructor will place you in Group (A) or Group (B), and this will determine when you are required to create an initial post, or reply to the post of your peers. You will not be required to create an initial post and reply in the same week.

Final Exam

The final unit, week 7, will have a comprehensive final exam.

Grading

The chart below identifies the individual contributions from each type of activity, per week.

| Activity | Week 1 | Week 2 | Week 3 | Week 4 | Week 5 | Week 6 | Week 7 | Total |
|-------------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| SmartBook | 20 | 40 | 20 | 40 | 40 | 20 | - | 180 |
| Discussion | 15 | 15 | 15 | 15 | 15 | 15 | - | 90 |
| Homework | 30 | 60 | 30 | 60 | 60 | 30 | - | 270 |
| Quizzes | 35 | 60 | 30 | 60 | 60 | 30 | - | 275 |
| Reflections | 5 | 5 | 5 | 5 | 5 | 5 | - | 30 |
| Final Exam Review | - | - | - | - | - | - | 10 | 10 |
| Final Exam | - | - | - | - | - | - | 145 | 145 |
| Total | 105 | 180 | 100 | 180 | 180 | 100 | 155 | 1000 |

Grading Scale

| Grade | Percentage |
|-------|------------|
| A | 90-100% |
| B | 80-89% |
| C | 70-79% |
| D | 60-69% |
| F | <60% |

Please see the [Academic Bulletin](#) for grade appeal information.

Course Schedule and Weekly Checklist

| Topic | Learning Activities (Due by 11:55 p.m. ET on day designated) |
|---|--|
| Start Here | <ul style="list-style-type: none"> <input type="checkbox"/> WED: Class Introductions (Forum) – Initial Post <input type="checkbox"/> WED: ACC201 Review Quiz |
| Week 1: Managerial Concepts | <ul style="list-style-type: none"> <input type="checkbox"/> WED: Activity 1.1: Chapter 18 SmartBook Exercise (in McGraw-Hill Connect) <input type="checkbox"/> WED: Activity 1.2 (Forum): Week 1 Current Topic Articles – Initial Post <input type="checkbox"/> SAT: Activity 1.2 (Forum): Week 1 Current Topic Articles – Secondary Posts <input type="checkbox"/> SAT: Activity 1.3: Chapter 18 Homework (in McGraw-Hill Connect) <input type="checkbox"/> SUN: Activity 1.4: Chapter 18 Quiz (in McGraw-Hill) <input type="checkbox"/> SUN: Activity 1.5: Week 1 Reflections |
| Week 2: Job Order Costing & Process Costing | <ul style="list-style-type: none"> <input type="checkbox"/> WED: Activity 2.1: Chapter 19 & 20 SmartBook Exercises (in McGraw-Hill Connect) <input type="checkbox"/> WED: Activity 2.2 (Forum): Week 2 Current Article Topics – Initial Post <input type="checkbox"/> SAT: Activity 2.2 (Forum): Week 2 Current Article Topics – Secondary Posts <input type="checkbox"/> SAT: Activity 2.3: Chapters 19 & 20 Homework (in McGraw-Hill Connect) <input type="checkbox"/> SUN: Activity 2.4: Chapter 19 & 20 Quizzes (in McGraw-Hill Connect) <input type="checkbox"/> SUN: Activity 2.5: Week 2 Reflection |
| Week 3: Cost Volume Profit Analysis | <ul style="list-style-type: none"> <input type="checkbox"/> WED: Activity 3.1: Chapter 21 SmartBook Exercise (in McGraw-Hill Connect) <input type="checkbox"/> WED: Activity 3.2 (Forum): Week 3 Current Article Topics – Initial Post <input type="checkbox"/> SAT: Activity 3.2 (Forum): Week 3 Current Article Topics – Secondary Posts <input type="checkbox"/> SAT: Activity 3.3: Chapter 21 Homework (in McGraw-Hill Connect) |

| Topic | Learning Activities (Due by 11:55 p.m. ET on day designated) |
|---|--|
| | <ul style="list-style-type: none"> <input type="checkbox"/> SUN: Activity 3.4: Chapter 21 Quiz (in McGraw-Hill Connect) <input type="checkbox"/> SUN: Activity 3.5: Week 3 Reflections |
| <p style="text-align: center;">Week 4: Master Budgets, Planning, Flexible Budgets, and Standard Costs</p> | <ul style="list-style-type: none"> <input type="checkbox"/> WED: Activity 4.1: Chapter 22 & 23 SmartBook Exercises (in McGraw-Hill Connect) <input type="checkbox"/> WED: Activity 4.2 (Forum): Week 4 Current Article Topics – Initial Post <input type="checkbox"/> SAT: Activity 4.2 (Forum): Week 4 Current Article Topics – Secondary Posts <input type="checkbox"/> SAT: Activity 4.3: Chapter 22 & 23 Homework (in McGraw-Hill Connect) <input type="checkbox"/> SUN: Activity 4.4: Chapter 22 & 23 Quizzes (in McGraw-Hill Connect) <input type="checkbox"/> SUN: Activity 4.5: Week 4 Reflections |
| <p style="text-align: center;">Week 5: Performance Management, Responsibility, Capital Budgets, and Investment Analysis</p> | <ul style="list-style-type: none"> <input type="checkbox"/> WED: Activity 5.1: Chapter 24 & 26 SmartBook Exercises (in McGraw-Hill Connect) <input type="checkbox"/> WED: Activity 5.2 (Forum): Week 5 Current Article Topics – Initial Post <input type="checkbox"/> SAT: Activity 5.2 (Forum): Week 5 Current Article Topics – Secondary Posts <input type="checkbox"/> SAT: Activity 5.3: Chapter 24 & 26 Homework (in McGraw-Hill Connect) <input type="checkbox"/> SUN: Activity 5.4: Chapter 24 & 26 Quizzes (in McGraw-Hill Campus) <input type="checkbox"/> SUN: Activity 5.5: Week 5 Reflections |
| <p style="text-align: center;">Week 6: Relevant Costing for Management Decisions</p> | <ul style="list-style-type: none"> <input type="checkbox"/> WED: Activity 6.1: Chapter 25 SmartBook Exercise (in McGraw-Hill Connect) <input type="checkbox"/> WED: Activity 6.2 (Forum): Week 6 Current Article Topics – Initial Post <input type="checkbox"/> SAT: Activity 6.2 (Forum): Week 6 Current Article Topics – Secondary Posts <input type="checkbox"/> SAT: Activity 6.3: Chapter 25 Homework (in McGraw-Hill Connect) |

| Topic | Learning Activities (Due by 11:55 p.m. ET on day designated) |
|--|--|
| | <input type="checkbox"/> SUN: Activity 6.4: Chapter 25 Quiz (in McGraw-Hill Connect) <input type="checkbox"/> SUN: Activity 6.5: Week 6 Reflections |
| Week 7: Managerial Accounting: A Comprehensive Look | <input type="checkbox"/> WED: Activity 7.1: Final Exam Review <input type="checkbox"/> SAT: Activity 7.2: Final Exam (in McGraw-Hill Connect) |

Tips for Success

Successful online learning requires a good deal of self-discipline and self-direction. As seekers of the truth, we should be willing to challenge and review one another's academic work in a spirit of respectful comradery and constructiveness. Your course is a place for you to stretch and grow as you benefit from the expertise, knowledge, experience and diverse perspectives of your instructor and peers. Constructive feedback will challenge you to stretch your own thinking, thereby expanding your knowledge, understanding and application.

To get the most out of your learning experience, you should actively engage (participate) in **ALL** course activities. Course elements are arranged chronologically. To complete a week, simply work your way "down the page" through all of the course materials and activities.

Your Instructor Will Expect You to:

- Thoroughly review orientation materials (Start Here) within the first 48 hours of the term.
- Monitor your TU email account **daily** for important updates and announcements.
- Take ownership of your learning experience and act in a proactive, self-directed manner. That means:
 - Fully participate in all learning activities.
 - Complete assignments as described in rubrics or other instructions.
 - Submit all work on time and in the specified format (e.g. APA format for citations).
 - Utilize and incorporate instructor provided feedback to improve your work.
 - Ask questions so you can better understand course material or assignments.
 - Use the highest standards of intellectual honesty and integrity. For more information, see the TULibrary guide: [Digital Literacy: Netiquette and Internet Safety](#).

- Treat others respectfully and demonstrate "netiquette" (online politeness and respectfulness) at all times. TU celebrates cultural uniqueness and expects all students to be considerate and thoughtful throughout their learning experiences.

You Should Expect Your Instructors to:

- Post an introductory announcement/email at the beginning of each week to provide updates and help you prepare for the week's activities.
- Maintain an active and engaged presence in all course activities and throughout the course.
- Respond to your emailed questions within 48 hours, if not sooner.
- Clearly communicate any absences or expected non-participation due to extenuating circumstances. For example, "I will be traveling to attend a funeral this week and may not be able to respond to questions or participate in forums for a couple of days."
- When grading your work:
 - clearly indicate their grading approach (what they like to see in submitted work as well as what types of errors they tend to penalize more harshly),
 - thoroughly review and evaluate your submissions in a timely manner (in less than 5 days for most assignments), and
 - provide constructive feedback that indicates the strengths and weaknesses of your work and provides suggestions on how you can improve your performance on future assignments.
- Advocate for your success as a learner and help guide you toward successful completion of the course activities and most importantly, attainment of the course learning outcomes.

Accommodations

The **Office for Disability Services** supports the institutional commitment to diversity by providing educational opportunities for qualified individuals with disabilities through accessible programs and services in compliance with Section 504 of the Rehabilitation Act of 1973 and Title III of the Americans with Disabilities Act (ADA) of 1990.

If you need reasonable accommodations due to a documented disability, contact the Office for Equity, Access, & Opportunity 419.448.3021 or via email at disabilityservices@tiffin.edu.

Additional Resources & Support

For technical support, either email moodlesupport@tiffin.edu or call the 24/7 Technical Support Call Center at 855-664-1200.

If you need to consult an academic advisor refer to TU's [Meet the Team](#) page.

For information about TU's peer tutoring program see the Murphy Center's [Tutoring Policies and Procedures](#) page. Veterans and active military can seek assistance from TU's [Veteran and Military Services Web Page](#).

Comments or Concerns

TU's online programs are designed to be student *driven*: to empower you with a voice and stake in your learning. Our courses feature multiple and varied ways that you can share feedback, and we invite you to become an active voice and help drive our improvement efforts. In addition to providing in-course feedback, we encourage you to submit questions or comments directly to the online team at online@tiffin.edu.