



Charles W. Lamden School of Accountancy

Syllabus for ACCTG202 “Managerial Accounting Fundamentals” Summer 2017 – Session 1

Instructor Contact Information

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Office Hours:

By appointment, in person or via Skype or Zoom or other virtual meeting venues.

Prerequisites

Successful completion of ACCTG201 with a grade of C or better.

Course Description (from the university catalog)

Selection and analysis of accounting information for internal use by managers. Using financial information for planning and control purposes.

Course Objectives

This course will provide students with an understanding of the uses and limitations of accounting information in economic decision-making in a variety of personal, business, and other organizational contexts. The course will also build skills in problem solving, written communication, interpersonal communications, and computer use. Topics to be covered are: basic cost management concepts, cost-volume-profit analysis, job order and process costing, activity-based costing, profit planning and budgeting, standard costing and flexible budgeting, responsibility accounting and segment reporting, absorption and variable costing, decisions making using relevant cost and benefits, and capital expenditure decisions.

BSBA Program Goals

ACCTG 202 contributes to the following program learning goals (PLG) and degree learning outcomes (DLO) through its course learning goals and outcomes:

PLG I: Written and Oral Communication - Communicate effectively with individuals, teams, and large

groups, both in writing and orally.

DLO 1.1: Write well-organized and grammatically correct papers including letters, memos, case analyses, and research reports.

PLG II: Analytical and Critical Thinking Skills - Demonstrate effective analytical and critical thinking skills to make an appropriate decision in a complex situation.

DLO 2.1: Apply relevant information and arrive at a well-reasoned conclusion.

PLG V: Essential Business Knowledge - Demonstrate an understanding of the major functional areas of Business.

DLO 5.1: Describe basic concepts in each major functional area of business.

DLO 5.2: Apply techniques and theories from various areas of Business to business situations.

Course Learning Goals and Outcomes

At the end of this course, students should be able to:

1. Identify and illustrate the primary activities and informational needs of managers, explain the role of the managerial accountant as a member of the management team, compare and contrast financial and managerial accounting.
2. Define and illustrate various cost terms and concepts and evaluate their relevancy for different decision-making purposes.
3. Distinguish between product and period cost; prepare a schedule of Cost of Goods Manufactured, schedule of Cost of Goods Sold, and Income Statement.
4. Prepare traditional and contribution-margin income statements, define related terms, conduct cost-volume-profit analysis.
5. Describe the traditional types of product costing systems (including job-order and process).
6. Discuss the impact of technology on the manufacturing environment and its implications for product costs and development of activity based costing and management.
7. Explain the purposes of budgeting and the master budget, prepare component schedules, and relate the budget to planning and control.
8. Explain the development and use of standard costs, prepare and interpret variance analysis reports and relate them to responsibility accounting and control.
9. Explain the nature of and need for segment reporting and the relationship with cost, revenue, profit, and investment centers; prepare and analyze related segment reports.
10. Compare and contrast absorption costing and variable costing, prepare income statements using both methods.
11. Define relevant cost and benefits, giving proper treatment to sunk cost, opportunity costs, and unit costs; prepare analysis of special decisions.
12. Explain the nature of capital expenditure decisions and apply and evaluate various methods used in making these decisions.

You might reasonably expect that exam questions will relate to the above learning outcomes.

Textbook and Other Required Resources

Required:

- Managerial Accounting for Managers, 4th edition by Noreen, Brewer & Garrison, McGraw Hill. The ISBN for the looseleaf version of the text with Connect and LearnSmart publisher resources is 9781259911699. Connect is required for this course so if you get a used copy of the book, be sure to also purchase the supplemental resources. McGraw Hill texts and access to supplemental resources may be purchased at <http://shop.mcgraw-hill.com/mhshop/>.
- Respondus Lockdown Browser and Respondus Monitor software. Both of these are available to you at no charge through SDSU. Instructions on loading this software are contained in BlackBoard. Respondus Monitor requires you have a functioning reliable webcam connected to your laptop.
- A functioning webcam and computer and a quiet place to take exams without being interrupted.



Add/Drop Policy

Any student who has not accessed the class website during the first week of classes may be dropped from the course by the Instructor. A large percentage of students who take online courses do not complete the courses. If this happens to you, it will detrimentally affect your grade point average here at SDSU. If this is your first online course or if you are uncertain as to whether you will succeed at an online course, take the online course survey to help you assess your skills and commitment to taking this course online. Be honest with yourself. Then decide whether you want to continue in the class. (I'm not trying to discourage you. I just want you to succeed.) May 31 is the last day that you can drop the course via the Webportal.

Use of Technology

Computer work is required throughout this course. Unfortunately technology can sometimes behave unexpectedly. Therefore do not assume that everything will run smoothly every time and be sure to start assignments early to allow enough time to work through any glitches. Problem solving is a highly desirable skill in the business world, so I expect you to do your own problem solving and work your way through any technical issues so that you can successfully complete your assignments.

Should you have any issues with your own computer or if you just prefer to work on computers at school, computers are available at the library through Student Computing on a first come basis. When you do work on a library computer, be sure to save your work on your USB "flash" drive. Delete any work files on the lab computer and empty the "trash can" before you leave the workstation.

How this Class is Organized

The course is organized by week in BlackBoard. All activities for the week are included in the weekly pages in BlackBoard. Activities are ordered by chapter. Each chapter requires completion of reading, video lectures, and homework problems in Connect.

It is strongly recommended that you work through the materials sequentially since many of the concepts build upon each other. In other words, if you do not complete predecessor activities, you may

not be able to truly understand the concepts in subsequent activities. This is particularly true near the beginning of the semester.

Due dates are indicated at the end of this document, in BlackBoard, and in Connect. If you follow the due dates, you will have time to review the materials and be ready to take each of the four exams. Since this is a summer class, everything moves very quickly. **Stay on Track!**

How to Get Help

You may ask for help from other students via the discussion boards. A link to “How to Get Help” is provided on the BlackBoard menu. In addition, a FAQ (frequently asked questions) section is also linked to the BlackBoard menu. Note: if you have a question, it is likely that another student has had the same question. In order to build a “catalog” of questions and answers, we want to be sure they are posted in our BlackBoard community. Therefore, you are expected to explore these venues prior to bringing a question straight to me. In other words, we want to be sure to share the information.

Note: You will receive at least one point toward your grade for each correct answer you provide to other students in the class via the “How to Get Help” discussion boards if it is first correct answer to the question posted by another student in your class. Only the first correct answer will receive point(s) for a question answered.

During the week, (Monday through Friday), I will check the discussion boards on a regular basis and will in most cases, answer unanswered questions within 24 hours of their posting.

If you would like to meet with me, we can do so virtually via either Skype or Zoom. We may also be able to meet in person in my office when I am in San Diego. All office hours are to be scheduled during regular business hours; e.g. M-F 9AM – 5PM. You may request a meeting via email. I generally respond to emails within 24 hours or less.

Assignments

The very first assignment in this class is to introduce yourself and attach a photo to our class blog and then respond to someone else’s post. This activity will allow you to connect with someone with whom you can study or at least talk to during the semester.

Narrated slides and homework assignments are linked in BlackBoard to the publisher’s homework tool called Connect. The first time you use Connect, you will be asked to sign in. Otherwise, the link is totally automatic. In order to record your grade in BlackBoard, you will need to access these assignments through BlackBoard, (do **NOT** go to Connect directly to do your homework). You will receive credit for completing all of the assignments in Connect by the due date; that is viewing the videos and correctly completing the online homework. You are allowed multiple attempts to complete the homework and your highest score prior to the due date is the one that is recorded. This is your opportunity to practice the concepts in order to understand them better.

The last assignment is a one to two-page essay in BlackBoard and it is for review and reflection. The essay will be graded not only for content, but also for grammar, spelling, sentence structure, and formatting. In other words, it should be a professionally created document.

If you feel you need additional reinforcement of concepts or just more practice on problems, the McGraw-Hill LearnSmart adaptive release activities are available to you for optional activities. These assignments will not be reported to the BlackBoard grade book.

Assignments Submitted Late

Assignment due dates are clearly noted here in the Syllabus, in BlackBoard, and in Connect. Assignments are due at 11:59PM PDT on the date given. Assignments submitted after that time will incur a 20% penalty for every hour they are late until the grade becomes zero.

Exams

There are four exams throughout the course. You are expected to take each exam on the day and time it is scheduled. Except for verifiable emergencies, there are no makeup exams. To accommodate day time work schedules and so that I can be available to help out if there are any problems, on exam days the exam will be available between 3:00PM and 7:00PM PDT only. You will not have access to the exams before or after these times. You will need to complete the exam in the time allotted and prior to 7:00PM. If you have a verifiable work or school conflict during this time frame on any of the exam days, you need to notify me as soon as possible and no later than 24 hours prior to the exam, so that we can come up with a reasonable solution.

Each exam will be online in BlackBoard using Respondus Lockdown Browser and Respondus Monitor software. You will need to get access to the Lockdown browser (available on BlackBoard) and make sure you have a working webcam hooked up to your computer in order to take the exam. You will need your government-issued photo ID (school ID is ok) to show me prior to the exam (via your webcam) so that I know it is really you. You will need to find a place where you will be uninterrupted to take the exam as no one else is allowed in the room during your exam. You are also not allowed to leave the room during the exam except for an emergency. Failure to meet these testing requirements may disqualify your exam attempt and result in a zero grade. More information about the exams will be provided on BlackBoard. However, if you feel you will be unable to meet these requirements, you need to let me know as soon as possible so that we can brainstorm a solution.

Exams will be comprised of multiple-choice questions, true/false questions, and problems from content covered prior to the exam. I would like to say that the exams are not cumulative, however since much of the concepts build upon each other, it would be difficult to avoid using vocabulary and concepts from prior chapters as the semester progresses.

Grading Policies

Course grades will be determined by your percentage of the total points earned based on a standard grading scale. The following point assignments are *approximate*.

Table 1: Approximate Grade Points by Activity Types

<u>Activity</u>	<u>Points</u>
Exams	483
Homework in Connect	201
Introductory Blog	5
End of Semester Essay	<u>10</u>
Total	699

Table 2: Grading Scale

Weighted % of Total Points Earned	Final Grade	Weighted % of Total Points Earned	Final Grade
> 91.99	A	72.00-77.99	C
90.00-91.99	A-	70.00-71.99	C-
88.00-89.99	B+	68.00-69.99	D+
82.00-87.99	B	60.00-67.99	D
80.00-81.99	B-	< 60.00	F
78.00-79.99	C+		

Academic Integrity

Students are expected to behave ethically in all aspects of this course. When in doubt, ask your instructor. Cheating of any kind is an unacceptable behavior and will not be tolerated. Some of the more common types of academic dishonesty relate to the following:

- Plagiarism - Do not use published and/or unpublished material without acknowledging the source.
- Cheating on assignments or projects – Do not collaborate with other students unless it is specifically stated by the instructor that working with others is allowed.
- Cheating on exams – Do not acquire from, or give information to others about exams. Do not use materials or resources during exams that are not expressly permitted by the instructor.
- For additional information on plagiarism and cheating, refer to <http://www.sa.sdsu.edu/srr/cheating-plagiarism.html>.

You may collaborate on Connect homework assignments with others in the class although I strongly encourage you to also work the problems on your own to better understand the concepts, thus preparing you for the exams which is my only way of assessing your understanding of the learning outcomes.

Exams need to represent your own independent, individual effort without the use of unauthorized notes or other study aids.

Any observed or reported instance of academic dishonesty, as defined in the San Diego State University Student Handbook, will be prosecuted to the fullest extent possible. During any stage of the semester, if you deviate from the standards of academic integrity you will at minimum receive a zero on the activity and may receive a grade of F for the course. In addition, the instructor may report the event to the Department and the University. The University may decide to apply additional penalties.

Please refer to San Diego State University Academic Integrity Policy for Student Discipline - Rights and Responsibilities at <http://www.sa.sdsu.edu/srr/conduct1.html>.

Students with Disabilities

Upon identifying themselves to the instructor and the university, students with verified disabilities will receive reasonable accommodation for learning and evaluation. If you are a student with a disability and believe you will need accommodations for this class, it is your responsibility to contact Student Disability Services at (619) 594-6473. To avoid any delay in the receipt of your accommodations, you should contact Student Disability Services as soon as possible. Please note that accommodations are not retroactive, and that I cannot provide accommodations based upon disability until I have received an accommodation letter from Student Disability Services. For more information, go to the Disabilities Services website at http://go.sdsu.edu/student_affairs/sds/Default.aspx or call (619)594-6473.

Proposed Course Schedule

Due dates are set up assuming that you will work on ACCTG202 on a daily basis Monday through Friday, as if we were in a face-to-face environment. Summer classes are always fast paced, so don't fall behind. Assignments are linked to due dates on the calendar in BlackBoard. Use the calendar to help you stay on track.

Week	Date	Reading	Assignments in BB	Assignments in Connect	Due Dates
1	Monday, May 22, 2017	Syllabus	Introductory Videos, How this Course Works		
	Tuesday, May 23, 2017		introductory blog post	Introduction to Connect Assignments	register for the course in Connect
	Wednesday, May 24, 2017	Chapter 1		Video (chapter 1)	
	Thursday, May 25, 2017	Chapter 2		Videos & Assignments: E2-1, 2-2, 2-3, 2-4, 2-5, 2-6, 2-7, 2-12	
	Friday, May 26, 2017	Chapter 3		Videos & Assignments: E3-1, 3-3, 3-4, 3-5, 3-6, 3-7, 3-8, 3-9, 3-13, 3-14, P3-20	introductory post in BlackBoard and install Lockdown Browser and take the Lockdown practice test
2	Monday, May 29, 2017	<i>holiday</i>			
	Tuesday, May 30, 2017				all chapter 1, 2, and 3 and intro to Connect assignments
	Wednesday, May 31, 2017		Exam 1 using Respondus Monitor		Exam 1 using Respondus Monitor
	Thursday, June 1, 2017	Chapter 4		Videos & Assignments: E4-1, 4-2, 4-3, 4-4, 4-5, 4-6, 4-8, 4-9, 4-15, P4-16, 4-20	

Week	Date	Reading	Assignments in BB	Assignments in Connect	Due Dates
	Friday, June 2, 2017	Appendix 4A	Process costing video & slides	Video & Assignments: E4A-1, E4A-2, Nancy's recording on Process Costing	
3	Monday, June 5, 2017	Chapter 5 (Part 1) (pages 170 - 180 & 217 - 220)		Videos & Assignments: E5-1, 5-2, 5-3, 5-9	
	Tuesday, June 6, 2017	Chapter 6		Videos & Assignments: E6-1, 6-2, 6-3, 6-4, 6-10, P6-17, 6-18, 6-20	
	Wednesday, June 7, 2017				
	Thursday, June 8, 2017				all chapter 4 and 6 assignments, process costing video, and chapter 5 assigned to date
	Friday, June 9, 2017		Exam 2 using Respondus Monitor		Exam 2 using Respondus Monitor
4	Monday, June 12, 2017	Chapter 5 (Part 2) (pages 181 - 192)		Videos & Assignments: E5-4, 5-5, 5-10, 5-11	
	Tuesday, June 13, 2017	Chapter 7		Videos & Assignments: E7-1, 7-2, 7-3, 7-4, 7-5, 7-6, 7-7, P7-18, 7-25, 7-27	
	Wednesday, June 14, 2017	Chapter 8 & Appendix 8A		Videos & Assignments: E8-1, 8-2, 8-3, 8-4, 8-5, 8-6, 8-7, P8-23, E8A-2, 8A-4, 8A-5, 8A-6	
	Thursday, June 15, 2017				
	Friday, June 16, 2017				all remaining chapter 5, chapter 7 and 8 assignments
5	Monday, June 19, 2017		Exam 3 using Respondus Monitor		Exam 3 using Respondus Monitor

Week	Date	Reading	Assignments in BB	Assignments in Connect	Due Dates
	Tuesday, June 20, 2017	Chapter 9		Videos & Assignments: E9-1, 9-2, 9-3, 9-4, 9-5, 9-6, 9-7, 9-8, 9-9, P29	
	Wednesday, June 21, 2017				
	Thursday, June 22, 2017	Chapter 10		Videos & Assignments: E10-1, 10-2, 10-3, 10-4, 10-5, 10-10, P10-19, 10-20, 10-25	
	Friday, June 23, 2017				
6	Monday, June 26, 2017	Chapter 11 & Appendix 11A		Videos & Assignments: E11-1, 11-2, 11-3, P11-9, P11-16, E11A-2, P11A-10	
	Tuesday, June 27, 2017				
	Wednesday, June 28, 2017	Chapter 12 & Appendix 12B		Videos & Assignments: E12-1, 12-2, 12-3, 12-9, 12-11, 12-12, E12B-1	end of semester essay
	Thursday, June 29, 2017				all chapter 9, 10, 11, and 12 assignments
	Friday, June 30, 2017		Exam 4 using Respondus Monitor		Exam 4 using Respondus Monitor

How to Succeed in this Course

- Make sure you understand how this course is setup. Read the syllabus. Know the website.
- Find a study “buddy” or form a team with which to study. You can meet virtually in BlackBoard.
- Set aside time everyday to work on ACCTG202.
- Follow the tasks sequentially.
- Do not skip any activities.
- Don’t be afraid to ask questions. Use the BlackBoard discussion boards to ask and answer questions. If you cannot get good answers to your questions, request a meeting.
- If you find yourself falling behind or getting lost, don’t wait. Come see me either virtually or face-to-face early on so that you can recover and get the help you need to succeed. I want to see you succeed, so I will do what I can to help you.