



**SCOTTSDALE
COMMUNITY COLLEGE**

A MARICOPA COMMUNITY COLLEGE

Course Information

Semester & Year:	Spring 2023
Course Title:	Managerial Accounting
Course Prefix & Number:	ACC212
Section Number:	25448
Credit Hours:	3
Start Date:	January 30th
End Date:	May 12th
Room Number:	On Your Own Time Online
Meeting Days:	n/a
Meeting Times:	n/a

Course Format

The course format for this course is On You Own Time Online from January 30th through May 12th.

Instructor Information

Instructor:	KyMBERly Polser
Email:	kymberly.polser@scottsdalecc.edu
Phone:	(480) 425-6759
Office Location:	BUS 131 and Virtual
Office Hours:	M/W: 1:30 – 2:30 pm (BUS 131) T/TH: 11:50 am – 1:20 pm (virtual Google Meet – link within Canvas classroom)

Course Description

Development and analysis of accounting information for managerial planning and control.

Prerequisites:

A grade of "C" or better in (ACC111 and ACC112) or ACC211 and (CIS105 or permission of Department or Division).

Course Objectives

1. Describe the differences and similarities of financial and managerial accounting. (I, XVI)
2. Describe the terms and explain the concepts applicable to a cost accumulation system. (II)
3. Describe the journal entries and inventory valuation system for job order cost accounting. (III)
4. Prepare a process cost summary report. (III)
5. Describe the cost behavior of fixed, variable, and mixed costs. (IV)
6. Calculate contribution margin, contribution rate, and break-even point. (V)
7. Describe the basic allocation process for segmented reporting. (VI)
8. Describe the purpose and uses of budgeting. (VII)
9. Prepare all budgets applicable to the master budget. (VII)
10. Describe standard costs. (VIII)
11. Calculate material and labor variances. (VIII)
12. Prepare a flexible budget. (IX)
13. Calculate overhead variances. (IX)
14. Describe accounting for a decentralized operation. (X)
15. Calculate return on investment. (X)
16. Describe cost concepts applicable to decision making. (XI)
17. Use different cost-plus pricing formulas to determine the price of goods and/or services. (XII)
18. Use the present value concept to determine if and when capital items should be acquired. (XIII)
19. Describe concepts of after tax cost and depreciation tax shield. (XIV)
20. Describe guidelines and concepts applicable to the allocation of costs among departments. (XV)

Texts, Course Materials and Technologies

In this course an online homework system called WileyPLUS connects you to the online textbook *Accounting Principles* by Weygandt, Kieso, & Kimmel, 14e and its accompanying materials and assignments. WileyPLUS is accessed through Canvas.

Use existing WileyPLUS account: If you previously purchased a multi-semester WileyPLUS access you will click on any WileyPLUS content within Modules and register using your existing username and password.

New user/no previous WileyPlus account: The first time you click on any WileyPLUS content in the Modules tab you will be prompted to enter a registration code. The registration code can be purchased through the SCC bookstore through one of two options:

- Option 1: Provides access to the WileyPlus homework system for multiple semesters (one year, or two semesters plus a summer session), an eText version of the textbook, and a loose-leaf paper copy of the textbook.
- Option 2: Provides a single semester access code for the WileyPLUS homework system and eText version of the textbook.).

Course Technologies

View the [Accessibility Statements & Privacy Policies](#) of technologies used in this course.

Maricopa Systems

This course uses key Maricopa systems for course management and communication.

- Canvas Learning Management System
- Student Maricopa Gmail Account
- Maricopa Open Educational Resource Learning System (MOER)

Streaming Media/Audio/Video Tools

This course uses webcasting, lecture capture systems, YouTube, and/or other streaming media services.

- YouTube

Student Assignment Tools

This course requires students to participate in or submit assignments using desktop or cloud-based applications.

- Google Products
- Microsoft Office 365
- Screencast-O-Matic

Attendance Policy

Instructor Withdrawal

Instructor withdrawals will occur for excessive absences (five absences in face to face and live online, two consecutive weeks of no submissions for on-your-own-time) throughout the course and will only be granted through the last course exam. If all course exams are submitted there will be no instructor withdrawal granted.

Course Policies

The following are policies specific to this course. Students are also responsible for the college policies included on the [Student Regulations](#) page of the Maricopa Community College District website.

Due Dates and Late/make-up policy:

- **Chapter Assignments** – To earn the on-time assignment submission points, chapter assignments must be completed by their final due date – final due date will occur when the exam covering the chapter is completed:
 - **Reading Practice Assignments** These chapter assignments are completed after reading the chapter and/or watching the chapter mini-lecture videos, before viewing the example problem videos. Must be completed by exam due date covering the chapter to earn on-time submission points.
 - **Homework:** These chapter assignments are completed after viewing the example problem videos. There are unlimited attempts with the homework assignment problems. The best attempt score will be used for

grading purposes. Must be completed by exam due date covering the chapter to earn on-time submission points.

- **Exams:** Exams will be completed online through the Canvas classroom. There will be no make-up exams for missed exams. Exams must be completed during scheduled availability. If you are unable to complete exam during the scheduled exam availability, **prior arrangements** for an alternative date/time must be arranged.

Assignments

There are two types of chapter assignments in the course:

1. **Chapter Reading Practice Assignments** -These chapter assignments are completed after reading the chapter and/or watching the chapter mini-lecture videos, before viewing the example problem videos. Must be completed by exam due date covering the chapter to earn on-time submission points.
 - Complete this assignment **after** reading the chapter and/or watching the mini-lecture videos and **prior to** completing the chapter homework. You will answer questions to gauge your understanding of the chapter material, helping you identify concepts you're struggling with and fill in those knowledge gaps. The number of questions you complete (and the length of time required!) will decrease as you answer questions correctly, but if you answer questions incorrectly the number of questions and time length will increase. (*Hint: read the chapter or watch the mini-lecture videos before attempting!*)

Grading:

50% - 100% progress: 10 points
40% - 49% progress: 8 points
30% - 39% progress: 6 points
< 30% progress: 0 points

2. **Chapter Homework Assignments:** These chapter assignments are completed after viewing the example problem videos. There are unlimited attempts with the homework assignment problems. The best attempt score will be used for grading purposes. Must be completed by exam due date covering the chapter to earn on-time submission points.

3. **Discussion Threads:** Discussion threads require a substantive post (simple “yes” and “no” responses are not acceptable) responding to all aspects of the discussion requirements. Responses should include any required calculations.
 - Two substantive (simple “yes” and “no” responses are not acceptable) **peer replies** are required to earn full discussion points.

4. **Personal Budgeting Project:** As we learn in class, budgeting is critical to companies when planning operations as well as evaluating operational performance. It is just as important for individuals as well. This project will take some of the course budgeting concepts and have you reflect on them from a personal finance perspective

Tutoring: The Accounting and Statistics Learning Center is available free of charge to students registered in this class. For the tutoring schedule please visit the website at <http://scottsdalecc.edu/academics/departments/bcis/business/learning-center>.

Grading Standards & Practices

Assignment Name	Points	Percent of Grade
Ch 1-4 Review	80	6%
Homework (9 @ 20)	180	14%
Reading Practice (9 @ 10)	90	7%
On Time Submission Points (4 @ 40)	160	12%
Exams (4 @ 150)	600	45%
Personal Budget Project	100	8%
Introduction Post	10	
Syllabus Quiz	10	8%
Discussions	<u>100</u>	
Total points possible	<u>1,330</u>	100%

Grade Scale:

Letter Grade	Points Range
A 1,197 – 1,330 points	90 – 100%
B 1,064 – 1,196 points	80 – 89%
C 931 – 1,063 points	70 – 79%
D 798 - 932 points	60 – 69%
F 797 points and below	0 – 59%

Response Time

Students can expect a response time of one to two business days for the instructor to respond to messages sent via the Canvas Learning Management System or email. Students can expect assignments to be graded within one week of the assignment's due date.

Instructional Contact Hours (Seat Time)

This is a three (3) credit-hour course. Plan to spend at least three hours on course content or seat time (direct instruction) and six hours on homework weekly.

Accelerated courses will require additional time per week.

Online Tutoring

SCC's tutors are available online to help with your courses. You may work with an SCC tutor remotely using Google Meet, your phone, or email. Visit the [SCC Tutoring & Learning Centers](#) page for detailed information on the five learning center's hours and procedures.

Accounting & Statistics Tutoring: The Accounting and Statistics Learning Center is available free of charge to students registered in this class. Accounting Review sessions and one-on-one tutoring are available virtually. For the tutoring schedule please visit the website at

<http://scottsdalecc.edu/academics/departments/bcis/business/learning-center>.

As much as possible, it is highly recommended that you utilize SCC tutors since they are more familiar with SCC coursework, instructor expectations, and assignments; however, if you need to work with a tutor outside regular hours, online and hybrid students now have access to a 24/7 online tutoring service called Brainfuse. Brainfuse provides online tutoring in a variety of academic subjects. Each student may utilize up to 6 hours of online tutoring through Brainfuse per semester, and has the option of requesting additional time if needed.

To access Brainfuse and begin working with a tutor:

1. Visit the [SCC Online Tutoring Services Through Brainfuse](https://www.scottsdalecc.edu/students/tutoring/online-tutoring) page (https://www.scottsdalecc.edu/students/tutoring/online-tutoring)
2. Click the **Visit a tutor online** button
3. Enter your MEID and password
4. Choose your topic and subject
5. Click the **Connect** button

Please use your time effectively and be prepared with your questions before you connect to a tutor. Tutors and students communicate in real-time so whatever you type, draw, or share on the screen, the tutor sees, and vice versa. You may also want to have screenshots ready if applicable. All Brainfuse sessions are recorded for review later.

Learning Tools and Your Privacy and Security

SCC utilizes a variety of software applications and web-based tools operated by third party vendors to support student learning. To allow student access to the application, site or tool, certain identifiable information may be required to establish a user name or password, and submit work and/or download information from these tools. Inherent with all internet-based tools, there is a risk that individuals assume when electing to use these tools, as they may place information at risk of disclosure.

To use learning tools responsibly, please observe all laws and the Maricopa Community College District [Student Conduct Code](#), such as copyright infringement, plagiarism, harassment or interference with the underlying technical code of the software. As a student using a learning tool, you have certain rights. Any original work that you produce belongs to you as a matter of copyright law. You also have a right to the privacy of your educational records. Your contributions to learning tools constitute an educational record. By using the tool, and not taking other options available to you in this course equivalent to this assignment that would not be posted publicly on the

internet, you consent to the collaborative use of this material as well as to the disclosure of it in this course and potentially for the use of future courses.

Course Schedule

Spring 2022 (**course schedule subject to change)

<u>Week</u>	<u>Module</u>	<u>Discussions/Assignments</u> (Due Sunday, 11:59 p.m - unless otherwise noted)
1 1/30 – 2/5	Ch 1-4 Review Course Introductions	Ch 1-4 Review Assignment Introduction and Course Check-In Discussion Post
2 2/6 – 2/12	Ch 19 Module	Ch 19 Module Assignments
3 2/13 – 2/19	Ch 20 Module	Ch 20 Module Assignments Exam #1 Ch 19 & 20 Due Sunday 11:59 p.m. (Last day to submit ch 19 & 20 Wiley assignments to earn on time submission points)
4 2/20 – 2/26	Ch 21 Module	Ch 21 Module Assignments Ch 21 Discussion Post
5 2/27 – 3/5	Ch 22 Module	Ch 22 Module Assignments Ch 22 Discussion Post Exam #2 Ch 21 & 22 Due Sunday 11:59 p.m. (Last day to submit ch 21 & 22 Wiley assignments to earn on time submission points)
6 3/6 – 3/12	Ch 23 Module	Ch 23 Module Assignments Ch 23 Discussion Post
7 3/20 – 3/26	Ch 24 Module	Ch 24 Module Assignments Ch 24 Discussion Post Exam #3 Ch 23 & 24 Due Sunday 11:59 p.m. (Last day to submit ch 23 & 24 Wiley assignments to earn on time submission points)
8	Ch 25 Module	Ch 25 Module Assignments

3/27 – 4/2		
9 4/3 – 4/9	Ch 26 Module	Ch 26 Module Assignments
10 4/10 – 4/16	Ch 27 Module	Ch 27 Module Assignments Ch 27 Discussion Post
11 4/17 – 4-23		Exam #4 Ch 25 (Last day to submit ch 25-27 Wiley assignments to earn on time submission points)
12 - 14 4/24 – 5/12	Personal Budget Project	Personal Budget Project Due - 27 FRIDAY (5/12) 11:59 p.m.

Students are responsible for the information contained in this syllabus, the Syllabus page in your Canvas course and the **College Policies & Student Services** page found in the First Steps module of your Canvas course. Students will be notified by the instructor of any changes in course requirements or policies.