



Course Syllabus

Course #: ACC 1200 **Course Name:** Managerial Accounting

Division: Business Technologies

Class Days:	Class Time:
Location: Classroom:	Laboratory:
Credit Hours: 4 Contact Hours: 4	Lab Hours: 0 Lecture Hours: 4

Instructor:	Office Location:
Phone:	Email Address:
Office Hours:	
Division Office/Location: B 104	Division Fax: 419-334-9414
Full-time Contact Person:	Phone(s):

Course Description:

An introduction to managerial accounting for business entities. Areas of study include an overview of managerial accounting, cost measurement decisions, job order costing and process costing, budgeting, and cost-volume-profit analysis. (Spring)

Prerequisite(s):

ACC 1100

Co-requisite(s):

None

Required Texts, Supplies and Equipment:

MANAGERIAL ACCOUNTING, ELEVENTH EDITION by Garrison, Noreen, and Brewer
McGraw-Hill

Grading:

Test #1	Chapters 1 through 4	20%
Test #2	Chapters 5 through 8	20%
Test #3	Chapters 9 through 12	20%
Test #4	Chapters 13 through 15	20%
Other activities		<u>20%</u>
Total		100%

The grading scale used is: A = 90 – 100%
B = 80 - 89%
C = 70 - 79%
D = 60 - 69%
F = Below 60%

Learning Outcomes:

1. Understand the differing information needs of internal management and external users of financial information.
2. Appreciate the role of managerial accounting in management contexts of planning, control, decision making, and performance evaluation.
3. Understand basic managerial accounting terminology and concepts.
4. Apply basic managerial concepts to problems of management planning, control, decision making, and performance evaluation.
5. Appreciate the relevance of other disciplines to the process of providing information for management planning, control, decision making, and performance evaluation.

Assessment of Student Learning:

This course may include a project that is one of several that will be used by faculty to assess student academic performance in the program. A panel of faculty will review all (projects or whatever assessment activity you are doing), then assess and summarize the academic performance of students at this point in the program. The results of this assessment will be shared among the department faculty, used to identify needed changes or improvements, and submitted to the Student Academic Assessment Committee as part of the college's overall student academic assessment effort.

Assessment Project and Measurement in course (if any):

Course Coverage

- Chapter 1 Managerial Accounting and the Business Environment
- Chapter 2 Cost Terms, Concepts and Classifications
- Chapter 3 Systems Design: Job-Order Costing
- Chapter 4 Systems Design: Process Costing
- Chapter 5 Cost Behavior, Analysis and Use
- Chapter 6 Cost-Volume-Profit Relationships
- Chapter 7 Variable Costing: A Tool for Management
- Chapter 8 Activity-Based Costing: A Tool to Aid Decision Making
- Chapter 9 Profit Planning
- Chapter 10 Standard Costs and the Balanced Scorecard
- Chapter 11 Flexible Budgets and Overhead Analysis
- Chapter 12 Segment Reporting and Decentralization
- Chapter 13 Relevant Costs for Decision Making
- Chapter 14 Capital Budgeting Decisions
- Chapter 15 Service Department Costing

Plan of Work:

Session	Assignment
1	Chapter 1
2	Chapter 2
3	Chapter 2
4	Chapter 3
5	Chapter 3
6	Chapter 4
7	Test 1
8	Chapter 5
9	Chapter 5
10	Chapter 6
11	Chapter 6
12	Chapter 7
13	Chapter 8
14	Chapter 8
15	Test 2
16	Chapter 9
17	Chapter 9
18	Chapter 10
19	Chapter 10
20	Chapter 11
21	Chapter 11

Plan of Work: (Continued)

Session	Assignment
22	Chapter 12
23	Chapter 12
24	Test 3
25	Chapter 13
26	Chapter 13
27	Chapter 14
28	Chapter 14
29	Chapter 15
30	Chapter 15
31	Test 4

Homework will be assigned during class sessions.

Policies

Course Withdrawing: If for any reason you need to withdraw from this course, be certain that you do so according to College procedure. It is your responsibility to know and follow this procedure. If you simply stop coming to class, without officially withdrawing from the course, your grade is an automatic “F.” Please follow official College procedure for withdrawing from this or any course.

College Academic Policies are located in the College Catalog. A copy of the current catalog may be picked up in any of the division offices or admissions. The list of college policies is also available online at <https://www.terra.edu/register/Collegecat/policies.asp>.

Support Services: The College offers a number of support services to assist in your success in this course and all courses. Among these services are the Writing & Math Center in B105, the Office of Learning Support Services, which coordinates the campus disability services and tutoring programs, the computer labs, and the computers in the atriums.

Any student who feels he/she may need an accommodation based on the documentation of a disability should contact the Office of Learning Support Services privately to discuss his/her specific issues. Please contact the OLSS at (419) 334-8400 X 208 or visit 100 Roy Klay Hall (Building A) to coordinate reasonable accommodations.

If you have a documented disability and are receiving academic accommodations through the Office of Learning Support Services, please schedule a meeting with your instructor in a timely manner so that we may discuss how these services will be arranged.

Tutoring services are available to students beginning the second week of every quarter. Students requesting tutoring services should obtain a tutor request form from the OLSS in 100 Roy Klay Hall (Building A) or online at the Terra website. Please note that instructor verification and acceptance of the Student Learner Agreement is necessary for all tutoring requests. All requests should be submitted to 100 Roy Klay Hall (Building A).