MiraCosta College

ACCT 202 – Managerial Accounting

Course Description
Examination of how managers use accounting information in decision-making, planning, directing operations, and controlling. Focus on cost terms and concepts, cost behavior, cost structure, and cost-volume-profit analysis. Examination of profit planning, standard costs, operations and capital budgeting, cost control, and accounting for costs in manufacturing organizations. This is a transfer-level course for Business and Accounting majors and a requirement for the Accounting Certificate of Competence.

Course Details
Fall 2015, ACCT 202 – Managerial Accounting, Section 1010, 4 units
Class Meetings: Tu/Th 7:35–9:30 pm Room: OC 4801
Prerequisite: ACCT 201-Financial Accounting (or equivalent)

We will be utilizing 'Blackboard' for some of our course content and for showing final grades. MiraCosta’s online Blackboard site is http://blackboard.miracosta.edu. You can view our course once you login to Blackboard. Please ensure your correct e-mail address is associated with your Blackboard (and SURF) account.

Course Objectives/SLOs
Student Learning Outcomes
1. Construct and analyze accounting information for the purpose of making business decisions.
2. Prepare and evaluate information and reports used by management to plan, direct, motivate, and control manufacturing processes for various business costing models.
3. Develop a cost behavior model for the purpose of making business decisions.

Instructor Information
Instructor: Stacey Vera, B.S. Business Mngt - Cornell University, M.S. Accountancy - University of Houston
E-mail: svera@miracosta.edu (preferred)
Telephone: Leave message at (760)795-6789x1387
Homepage: www.miracosta.edu/home/svera/
Office Hours: (to be announced)

Course Materials
Text: Combination to be found at MiraCosta Bookstores (with significant cost savings):
   • Wild, Shaw: Managerial Accounting 5th edition (Customized for MiraCosta), McGraw-Hill Publishers
   • ConnectPlus Card (included in Customized edition of text)

You must bring your textbook to class.

ConnectPlus is software that will be incorporated into Blackboard which you will use for completing and submitting your Chapter assignments and quizzes. The access card for this will come with the bookstore combination.
Technical support for the software: 1-800-331-5094.

Other Necessary Items:
• Calculator, Paper, Pencil/Eraser, Scantrons (for Exams)
• Internet Access for Blackboard - outside of class (note: there are various computers on campus you may use)
Writing Activities:
During class sessions you will complete writing activities assigned to help expand and review your understanding, including ‘Knowledge Checks’ and ‘Minute Papers’. Students will also complete written practice exercises and problems on paper in class to help with critical comprehension of the material covered. No make-ups will be allowed, but you may miss 2 Writing Activities without penalty.

Assignments:
Within the course on Blackboard there is a link to the Connect software where you will have an assignment for every Chapter, plus a potential mandatory SLO assignment. You may submit each Chapter Assignment 3 times and your best score will be saved. Feedback is given after each submission and your answers are retained. After your 3rd submission the full solutions will be shown.

Quizzes:
Within this same Connect software you will also have a quiz for every Chapter. You may submit each quiz only 1 time. Some feedback is provided after the submission. The quizzes are timed, you will have 1 hour for each quiz.

Project:
Also within the Connect software you will have a Project for the course. You may submit the project unlimited times and your best score will be saved. Feedback is given after each submission and your answers are retained.

Midterm Exam
The midterm exam will be completed in class during the semester (see the Daily Schedule attached). If you will not be able to attend on the scheduled exam day then you must see the instructor at the start of the semester. Make-up exams will only be given to students with excused absences. Students will have to use the Proctoring Center if not taking the exam with the rest of the class.

Final Exam:
The final exam will be completed in class during Final Exam week, based on the college’s final exam schedule (see the Daily Schedule attached). If you will not be able to attend on the scheduled exam day then you must see the instructor at the start of the semester. No make-up exams allowed.

Extra Credit:
You may earn 1% extra credit if you post a minimum of 3 times throughout the semester to the ‘Study Hall’ Discussion in Blackboard. The posts must be useful and related to our course material. You may also earn 1% extra credit for preparing and giving a 5-10 minute topic presentation in class. The topic must originate from material in the text; however you are welcome to do research to augment the presentation. You may also earn 2% extra credit by completing a minimum of 10 hours of Learnsmart activities and achieving reasonable progress on these activities in the Connect software.

Course Grading

Grade breakdown:
• Writing Activities 10%
• Assignments 20%
• Quizzes 10%
• Project 10%
• Midterm Exam 25%
• Final Exam 25%

You can view your grades throughout the semester in the ‘Performance’ tab of the Connect software; this will show your assignments, quizzes and project results. Your Midterm Exam grade will be available in Blackboard after completion. At the end of the course Blackboard will show all your grades once calculated, including your Writing Activity grade, Final Exam grade, and your Connect grades. Your ending grade for the course will be shown as well.

Incomplete grade:
Students seeking an “Incomplete” grade must consult with me in person no later than the week prior to finals. Incompletes will only be considered for emergency or other unforeseeable justifiable reasons at the end of the term, and only upon agreement of clear conditions for completing coursework. Incompletes are rarely granted and only if the emergency or other unforeseeable justifiable reason occurs after the date for dropping the class. Work, vacation, family concerns, class schedules, time management problems, and other normal issues all students deal with do not qualify.

Pass/No Pass Grading Option:
You have the option to choose Pass/No Pass grading for this class. If you choose this option, you must submit a Petition for Pass/No Pass to Admissions & Records before 30% of the class has elapsed. This option for grading is nonreversible once selected. The petition form is available online, or from Admissions & Records. Students planning to transfer should consult with a counselor before opting for the Pass/No Pass option.
Course Rules & Expectations

Announcements: You are responsible for any announcements made in class or in the course’s Blackboard site.

Attendance: Regular attendance for the full class period is important. Please inform the instructor if you will unavoidably miss two consecutive class sessions. Also, be sure not to miss any classes during the first two weeks, and not miss more than four total classes for the semester. Please do not interrupt class by entering the classroom if you are more than 10 minutes late. Violations subject you to being dropped at instructor’s sole discretion.

Class Withdrawal: Students are responsible to complete all necessary paperwork if they decide to withdraw from class. The Instructor retains discretion to process a Withdrawal (Drop) for students without additional notice if the student does not show up for class and does not complete work for 2 weeks in a row (unless discussed with Instructor and approved in advance).

Cell Phone & Laptop Policies: Confine cell phone and laptop use to before & after class or during break. Turn off all audible ringers/speakers. Unfortunately these devices have proven to be a distraction to other students. You must come prepared with the physical text, class note printouts, paper / pencil and calculator.

Plagiarism and Ethics Policy:
Each student agrees to the following statements of student behavior:

- I agree that I, and only I, will be the one completing and submitting class materials (homework, quizzes, exams, written projects, etc.) in my name.
- I agree that I will not directly copy or plagiarize material from books, publications, the Internet, other students’ work, or any other source. I am familiar with, and I agree not to violate, copyright laws. If small amounts of material from other sources are used as part of any class assignment, I agree to clearly indicate such and properly cite the source.
- I agree that, unless approved by the instructor, I will not share answers to homework assignments, quizzes, exams, or any other course material with fellow classmates.
- I acknowledge that failure to comply with any of the above statements may result in failure of an assignment, and any action deemed appropriate by the policies and procedures set forth by the Board of Trustees of the MiraCosta Community College District, fully described in the College Catalog.

College Policies & Services

IMPORTANT DATES:
- September 4th, 2015: Last day to DROP classes with no grade and no “W”.
- November 20th, 2015: Last day to Drop class with “W” grade; Drops after that receive a letter grade (generally an “F”). If you discover this course is not for you make sure to drop by this date.

Disability Accommodations:
Students with disabilities, whether physical, learning, or psychological, who believe that they may need accommodations in this class, are encouraged to contact Disabled Students Programs & Services as soon as possible to ensure that such accommodations are implemented in a timely manner. Their phone number is (760) 795-6658 and they are located on the Oceanside campus in Building 3000-Student Services, Room 3009, adjacent to Parking lot 3C.

College Support Services (Tutoring):
The Tutoring and Academic Support Center (TASC) and the Writing Center (WC) assist students by providing individual and group tutoring, self-help materials, and student success workshops. Services are free and available to all students during day and evening hours at all MiraCosta College campuses. Take advantage of these academic support services. For more specific information, please call (760) 795-6682.

Library Resources:
The MiraCosta College faculty librarians assist students with their research questions, whether academic or personal. Students may obtain assistance from librarians either one-on-one at the reference desk, through class orientations, group workshops, individual appointments, or online. The Library webpage is: www.miracosta.edu/library.

Student Help Desk: (for technology help)
Email: StudentHelp@miracosta.edu
Phone: (760) 795-6655
IMPORTANT NOTICE: This syllabus is subject to change at any time at the discretion of the instructor; notice will be given to the students through an announcement in class, by email, or with an announcement on the class Blackboard site.

## Daily Schedule

<table>
<thead>
<tr>
<th>Day – Date</th>
<th>Class Coverage</th>
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</thead>
<tbody>
<tr>
<td>Tuesday – 8/25</td>
<td>Introduction to Course</td>
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<tr>
<td>Thursday – 8/27</td>
<td>Chapter 1</td>
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<tr>
<td>Tuesday – 9/1</td>
<td>Chapter 1</td>
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<tr>
<td>Thursday – 9/3</td>
<td>Chapter 2</td>
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<tr>
<td>Tuesday – 9/8</td>
<td>Chapter 2</td>
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<tr>
<td>Thursday – 9/10</td>
<td>Chapter 3</td>
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<tr>
<td>Tuesday – 9/15</td>
<td>Chapter 3</td>
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<tr>
<td>Thursday – 9/17</td>
<td>Chapter 3</td>
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<tr>
<td>Tuesday – 9/22</td>
<td>Chapter 4</td>
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<tr>
<td>Thursday – 9/24</td>
<td>Chapter 4</td>
</tr>
<tr>
<td>Tuesday – 9/29</td>
<td>Chapter 5</td>
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<tr>
<td>Thursday – 10/1</td>
<td>Chapter 5</td>
</tr>
<tr>
<td>Tuesday – 10/6</td>
<td>Chapter 6</td>
</tr>
<tr>
<td>Thursday – 10/8</td>
<td>Chapter 6</td>
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<tr>
<td>Tuesday – 10/13</td>
<td>Project Discussion / Review</td>
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<tr>
<td>Thursday – 10/15</td>
<td><strong>Midterm Exam</strong></td>
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<tr>
<td>Tuesday – 10/20</td>
<td>Chapter 7</td>
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<tr>
<td>Thursday – 10/22</td>
<td>Chapter 7</td>
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<tr>
<td>Tuesday – 10/27</td>
<td>Chapter 8</td>
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<tr>
<td>Thursday – 10/29</td>
<td>Chapter 8</td>
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<tr>
<td>Tuesday – 11/3</td>
<td>Chapter 9</td>
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<td>Thursday – 11/5</td>
<td>Chapter 9</td>
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<td>Tuesday – 11/10</td>
<td>Chapter 10</td>
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<td>Thursday – 11/12</td>
<td>Chapter 10</td>
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<td>Tuesday – 11/17</td>
<td>Chapter 11</td>
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<tr>
<td>Thursday – 11/19</td>
<td>Chapter 11</td>
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<td>Tuesday – 11/24</td>
<td>Chapter 12</td>
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<tr>
<td>Thursday – 11/26</td>
<td><strong>Thanksgiving Holiday</strong></td>
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<tr>
<td>Tuesday – 12/1</td>
<td>Chapter 12</td>
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<tr>
<td>Thursday – 12/3</td>
<td>Chapter 13</td>
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<tr>
<td>Tuesday – 12/8</td>
<td>Chapter 13</td>
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<tr>
<td>Thursday – 12/10</td>
<td>Project Discussion / Review</td>
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<tr>
<td>Tuesday – 12/15 @ 7:00 - 8:50pm</td>
<td><strong>Final Exam</strong></td>
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</tbody>
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Best Wishes and Good Luck!