

Doane University

Business 612

Course Information

Bus 613
Managerial Accounting
Winter 1 2017

Instructor Information

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Contact Information

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Privacy Policy

<http://www.doane.edu/instructional-design-services/policies>

Communicating With the Instructor

This course uses a “three before me” policy in regards to student to faculty communications. When questions arise during the course of this class, please remember to check these three sources for an answer before asking me to reply to your individual questions:

1. Course syllabus
2. Announcements in Blackboard
3. The “Question Center” discussion board

This policy will help you in potentially identifying answers before I can get back to you and it also helps your instructor from answering similar questions or concerns multiple times.

If you cannot find an answer to your question, please first post your question to the “Question Center” discussion board. Here your question can be answered to the benefit of all students by either your fellow students who know the answer to your question or the instructor. You are encouraged to answer questions from other students in the discussion forum when you know the answer to a question in order to help provide timely assistance.

If you have questions of a personal nature such as relating a personal emergency, questioning a grade on an assignment, or something else that needs to be communicated privately, you are welcome to contact me via email or phone. My preference is that you will try to email me first. Please allow 24 hours for me to respond to emails Monday-Friday and 48 hours on the weekend.

If you have a question about the technology being used in the course, please contact the Doane University Help Desk for assistance (contact information is listed below).

Course Catalog Description

Course description: A course that examines how accounting information, from managerial accounting reports, is used to report managerial performance and to make business decisions. Students learn how to use managerial accounting information to plan, budget, control, conduct break-even analysis and set pricing, and to understand the impact of taxes. This course is graded.

Course Overview

Read, make, and support business decisions using managerial accounting information.

Course Prerequisites

None

Course Textbook and Materials

Required

Anatomy of a Business Plan: The Step-by-Step Guide to Building a Business and Securing Your Company's Future (Small Business Strategies Series)

By Linda Pearson

ISBN: 978-0944205556

Learning Objectives

Course Objectives

At the completion of this course students will be able to:

1. Apply the business decision making process.
2. Interpret a budget to determine strengths, weaknesses, opportunities, and threats.
3. Analyze a balance sheet to determine strengths and weaknesses
4. Analyze an income statement to determine strengths and weaknesses.
5. Explain how the budget, balance sheet, income statement, and statement of cash flows are essential components of business operations.
6. Explain, analyze, and create a business plan.

Unit Objectives

Unit I:

- a. Define the business decision making process.
- b. Define a business plan.
- c. Define a balance sheet, income statement, budget/statement of cash flows and their various components.
- d. Identify how a balance sheet, income statement and budget / statement of cash flows is crucial to a business.

Unit II:

- a. Identify when to apply the business decision making process.
- b. Recognize, define, and start a budget / statement of cash flows.
- c. Recognize the components of the balance sheet, income statement, budget / statement of cash flows, and business plan.

Unit III:

- a. Define taxes and their impact on business decisions.
- b. Define and set a price point.
- c. Justify and explain setting a price point.
- d. Create a preliminary balance sheet, income statement, and business plan.

Unit IV:

- a. Evaluate, and write recommendations including considerations for budget, income statement, price point, balance sheet, and business plan.

Unit V:

- a. Review, develop, and augment the budget, income statement, balance sheet, and business plan for a second year of operations.
- b. Analyze the impact of taxes on a budget, income statement, balance sheet and business plans.

Unit VI:

- a. Assess and analyze tax effects on budget, income statement, balance sheet, and business plan.
- b. Adapt budget, income statement, balance sheet, and business plan using assessment of tax effects. After analyzing the impact of taxes update budget, income statement, balance sheet, and business plan to include considerations of taxes.

Unit VII:

- a. Create a presentation to explain and defend your business plan.
- b. Assess and evaluate business plans.

Unit VIII:

- a. Create a written document of your business plan and evaluate the strengths and weaknesses for future revisions.

Course Requirements

Attendance Policy

You should plan to work on this course everyday. This means that you absolutely must have

a reliable and consistent internet connection throughout the duration of the course. This also strongly suggests that you should not plan to take any vacations during this course. This is a condensed, fast-pace, course and it would be extremely difficult to catch up after a prolonged absence.

Online Course

This is an online course and therefore there will not be any face-to-face class sessions. All assignments and course interactions will utilize internet technologies.

Computer Requirements

This course requires that you have access to a computer that can access the internet. You will need to have access to, and be able to use, the following software packages:

- A web browser (Chrome or Mozilla Firefox)
- Adobe Acrobat Reader (free)
- Adobe Flash Player (free)
- Microsoft Word
- Microsoft Excel

You are responsible for having a reliable computer and internet connection throughout the course.

Your computer should come with a camera and/or you need to have a camera on your phone (for self-introductions, presentations, digital meetings, and other activities).

Email and Internet

You must have an active Doane University e-mail account and access to the Internet. *All instructor correspondence will be sent to your Doane University e-mail account.* Please plan on checking your Doane Gmail account regularly for course related messages.

This course uses Blackboard for the facilitation of communications between faculty and students, submission of assignments, and posting of grades. The Blackboard Course Site can be accessed at <http://bb2.doane.edu>

Campus Network or Blackboard Outage

When access to Blackboard is not available for an extended period of time (greater than one entire evening - 6pm till 11pm) you can reasonably expect that the due date for assignments will be changed to the next day (assignment still due by midnight).

Attendance/Participation

Preparation for class means reading the assigned readings & reviewing all information required for that week. *Attendance* in an online course means logging into the Blackboard and on a regular basis and *participating* in the all of activities that are posted in the course.

Studying and Preparation Time

The course requires you to spend time preparing and completing assignments. A three-credit course requires 144 hours of student work. Therefore expect to spend approximately 18 hours a week preparing for and actively participating in this 8-week course.

Late or Missed Assignments

ALL assignments must be finished and turned in to complete the course. Unless the

instructor is notified BEFORE the assignment is due and provides an opportunity for the student to submit his/her assignment late, points may be taken off for a late assignment.

Rewrites

Students may submit their assignments ahead of their due date for review by the instructor as long as the assignment is provided a minimum of three days prior to the course due date. The instructor will provide feedback on the assignment for consideration by the student.

Submitting Assignments

All assignments, unless otherwise announced by the instructor, MUST be submitted via Blackboard. Each assignment will have a designated place to submit the assignment.

Drop and Add dates

If you feel it is necessary to withdraw from the course, please contact your advisor for full details on the types of withdrawals that are available and their procedures.

Subject to change notice

All material, assignments, and deadlines are subject to change with prior notice. It is your responsibility to stay in touch with your instructor, review the course site regularly, or communicate with other students, to adjust as needed if assignments or due dates change.

Academic Integrity

Doane University expects and requires all its students to act with honesty and integrity, and respect the rights of others in carrying out all academic assignments. Academic dishonesty, the act of knowingly and willingly attempting or assisting others to gain academic success by dishonest means, is manifested in various measures. Gehring, et al, (1986) suggests that four categories of academic dishonesty exist¹:

- a. Cheating
- b. Fabrication
- c. Facilitating academic dishonesty
- d. Plagiarism

For more information on academic integrity, please visit the website:

<http://catalog.doane.edu/content.php?catoid=4&navoid=191>

Course Grading

Grades, Grading Scale, Feedback

Assignment of letter grades is based on a percentage of points earned. The letter grade will correspond with the following percentages achieved. All course requirements must be completed before a grade is assigned.

A	100 – 90
B	89 – 80
C	79 – 70
D	69 – 60
E	59 and below

See the requirements for the specific Assignments on Blackboard.

Grading Scheme / Module Schedule:

Quizzes & Homework 5%

Quiz 1 (MO 1, 2, 3)

Quiz 2 (MO 1 & 3)

Quiz 3 (MO 1, 2, & 4)

Discussion Boards 15%

Self-intro discussion

Group discussion board 1 (MO 2)

Discussion Board 2 (MO 1)

Discussion Board 3 (MO 3)

Team Case Study 1 (tax impact) (MO 2)

Group discussion 4 (MO 1)

Team Case Study 2 (MO 2)

Essays 20%

Essay 1 (MO 1)

Essay 2 (MO 2)

Essay 3 (MO 4)

Copy of Essay 3 (MO 3)

Essay 4 & 5 (MO 1 & 3)

Essay 6-9 (MO 1, 2, 3, & 4)

Essay 10 (MO 2)

Summary of feedback

Peer Reviews 10%

Peer Review & Eval 1 (MO 1)

Peer Review & Eval 2 (MO 2)

All Aspects of Business Plan 50%

Create budget (MO 2)

Industry write-up 1-2pg essay

Create preliminary balance sheet, income statement. (MO 4)

Create outline for a business plan. (MO 4)

Price point via excel showing tax considerations. (MO 3)

1st draft business plan (MO 1)

2nd draft business plan (MO 1)

Second Year Business Plan. (MO 1)

Update business plan for first and second year with tax considerations. (MO 1 & 2)

Present business plan. (MO 1)

Final business plan. (MO 1)

Feedback: Please allow 3-5 days for feedback on assignments. This timeframe is dependent upon the level of detail that I provide and the number of students in the course. I expect you to read my feedback and make changes if needed. If you do not know how to look at feedback using the My Grades tool in Blackboard, please notify me immediately.

How to Succeed in this Course

- Check your Doane email regularly
- Log in to the course web site daily
- Communicate with your instructor
- Create a study schedule so that you don't fall behind on assignments

Accessibility Statement

In compliance with the Rehabilitation Act of 1973, Section 504, and the Americans with Disabilities Act of 1990, professional disability specialists and support staff at Doane University facilitate a comprehensive range of academic support services and accommodations for qualified students with disabilities. Doane University staff coordinate transition from high schools and community colleges, in-service training for faculty and staff, resolution of accessibility issues, community outreach, and collaboration between all Doane University regarding disability policies, procedures, and accommodations.

Student Conduct Statement

Students are required to adhere to the behavior standards listed in **Doane University Policy Manual**

Appropriate classroom behavior is defined by the instructor. This includes the number and length of individual messages online. Course discussion messages should remain focused on the assigned discussion topics. Students must maintain a cordial atmosphere and use tact in expressing differences of opinion. Inappropriate discussion board messages may be deleted if an instructor feels it is necessary. Students will be notified privately that their posting was inappropriate.

Student access to the course Send Email feature may be limited or removed if an instructor feels that students are sending inappropriate electronic messages to other students in the course.

Technical Support Contact Information

For technical assistance 24 hours a day, 7 days a week, please contact the Doane University Technology Office Help Desk:

Phone: 402-826-8411

Email: helpdesk@doane.edu
Web: <http://www.doane.edu>

Syllabus Disclaimer

The instructor views the course syllabus as an educational contract between the instructor and students. Every effort will be made to avoid changing the course schedule but the possibility exists that unforeseen events will make syllabus changes necessary. The instructor reserves the right to make changes to the syllabus as deemed necessary. Students will be notified in a timely manner of any syllabus changes face-to-face, via email or in the course site Announcements. Please remember to check your Doane University email and the course site Announcements often.