



SYLLABUS

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| Course Title | Managerial Accounting |
| Course Number | ACC 104 ONLINE |
| Number of Credits | 3 |
| Course Dates | 3/11/19 - 5/10/19 |
| Instructor | Robert Mizerski |
| Email Address | robert.mizerski@doane.edu |
| Office Hours/Availability | All calls, texts, or emails will be answered in 3-5 days. |
| Phone Number | 402.730.3806 (Cell), 402.826.8617 (Office) |
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| Textbook Information: (e.g. title, edition, publisher, ISBN) | Managerial Accounting Sixth Edition Authors: Wild & Shaw ISBN: 978-1-259-72697-2 (required) |
| Additional Course Materials | Computer, Word, Excel, PDF |
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| Course Description | An introduction to the use of accounting data by managers in directing the internal affairs of organizations. Topics include cost relationship, statement analysis, management reports and other accounting techniques and methodology used for management purposes. Upon completion of this course, students will: 1) analyze and interpret information conveyed in financial statements; 2) use standard accounting statements in decision |

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| | making; 3) read and understand accounting terminology related to managerial accounting; and 4) work effectively with others in teams. |
| Program Outcomes | Obtain a solid foundation in managerial accounting and financial practices. |
| Course Learning Outcomes/Objectives | Learning Outcomes: <ol style="list-style-type: none"> 1. Explain how the balance sheet, income statement, and statement of retained earnings is used in managerial accounting. 2. Apply the business decision process to make decisions for a business. 3. Apply financial ratios used to analyze the balance sheet, income statement, and statement of retained earnings. 4. Apply managerial accounting to an actively traded public company. 5. Explain how managerial accounting is different from financial accounting. |
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| Technology Requirements | https://www.doane.edu/faq/minimum-computer-requirements |

Course Schedule

| TOPIC | MODULE OBJECTIVES | ASSESSMENTS | ACTIVITIES |
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| or Focus for This Week/Module: | Specific learning objectives for this Module ("students will be able to..."): | how are you measuring students' demonstration of skills? | (i.e. "homework") how will the students practice the skills listed in the objective? |
| Pre-Test | <ul style="list-style-type: none"> MO 1: Identify the parts of a balance sheet. | Time Test MO (1, 2, & 3) | |

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| | <ul style="list-style-type: none"> MO 2: Identify the parts of a income statement. MO 3: Identify the parts of the statement of stockholders equity. | | |
| Week 1 | <ul style="list-style-type: none"> MO 1: Process various financial ratios used in managerial accounting. | Quiz 1: Identifying ratios using formula (1 hour, MO 1, S-S) Quiz 2: 19 ratios (4 hours, MO 1, S-S) | Discussion Board (2 hours, MO 1, S-S)-Allison still working on this. Skeletal Notes (3 hours, MO 1, S-I) Matrix Notes (3 hours, MO 1, S-I) |
| Week 2 | <ul style="list-style-type: none"> MO 1: Explain the relationship of the balance sheet, income statement and statement of retained earnings to one another. MO 2: Identify which financial ratios tie to each financial statement. MO 3: Define the purpose of managerial accounting. | Essay 1 (1 hours, MO 3, S-I) Essay 2 (3 hours, MO 1 & 3, S-I) Quiz (1 hour, MO 2, S-S) | Discussion Board (2 hours, MO 1 & 3, S-C) Skeletal Notes (2 hours, MO 3, S-I) |
| Week 3 | <ul style="list-style-type: none"> MO 1: Explain why financial ratios are important to managerial accounting. MO 2: Identify and apply job order costing and analysis. MO 3: Explain managerial accounting versus financial accounting. | Essay 1 (1 hour, MO 3, S-I) Essay 2 (1 hour, MO 1, S-I) Case Study Problem 2-2A in book (3 hours, MO 2, S-I) Quiz (1 hour, MO 2, S-S) | Discussion Board (2 hours, MO 3, S-C) Skeletal Notes (2 hours, MO 2, S-I) |
| Week 4 | <ul style="list-style-type: none"> MO 1: Identify the business decision process. MO 2: Define and explain when to use the business decision process. MO 3: Identify and apply cost behavior | Essay 1 (1 hour, MO 2, S-I) Essay 2 (1 hour, MO 4, S-I) Case Study (3 hours, MO 3, S-I) Quiz (1 hour, MO 1 & 3, S-S) | Discussion Board 1 (2 hours, MO 1, S-C) Skeletal Notes (3 hours, MO 1, 2, & 3, S-I) |

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| | and cost volume profit analysis. <ul style="list-style-type: none"> MO 4: Analyze the narrative of financial ratios. | | |
| Week 5 | <ul style="list-style-type: none"> MO 1: Apply the business decision process. MO 2: Evaluate financial statements using financial ratios. MO 3: Identify and apply variable costing and analysis. | Case Study (5 hours, MO 1, 2, & 3 S-I) Essay (1 hours, MO 3, S-I) | Discussion Board (2 hours, MO 3, S-C) Skeletal Notes (2 hours, MO 3, S-I) |
| Week 6 | <ul style="list-style-type: none"> MO 1: Explain why comparisons of financial ratios are important for companies. MO 2: Contrast managerial accounting versus financial accounting. | Essay (5 hours, MO 1 & 2, S-I) Video Case Study (2 hours, MO 2, S-I) | Discussion Board (3 hours, MO 1 & 2, S-C) |

Grading Assessments

| Type of Assessment, Due Date, points assigned to each category. |
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| <p>Quizzes-Due Saturday 11:59 PM CST-1 point per question-10%</p> <p>Quizzes are used to assess knowledge of material after reading, skeletal notes, and lectures.</p> <p>Essays-Due Friday 11:59 PM CST-each required page 20 points-25%</p> <p>Essays will ask for a more in depth understanding of material. Accounting is more about words than math. Being able to convey this information in an easy to read format with proper grammar is vital in a business environment.</p> <p>Case Study-Due Saturday 11:59 PM CST-will vary-40%</p> <p>Case studies will test the knowledge acquired each week. Case studies will build on previous weeks assignments and will become a focal point of the class in the latter weeks. Case studies will bring together all aspects of knowledge.</p> <p>Discussion Boards-Due Thursday & Saturday 11:59 PM CST-20 points-40 points-15%</p> <p>Learning from each other is vital in accounting. We will be using the discussion boards to help each other learn. Everyone will learn from each other as we work together.</p> <p>Skeletal Notes/Matrix-Due Wednesday 11:59 PM CST-all 20 points-10%</p> <p>Skeletal notes are mainly for the students use. These will be essential to completing work each week.</p> |

Online Courses ONLY

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.

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, 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.

Phone: 402-826-8411

Email: helpdesk@doane.edu

Web: <http://www.doane.edu>

Computer Requirements

Minimum computer requirements for the successful use of Blackboard:

http://www.doane.edu/about-doane/offices/its/help-and-support#min_requirements

Minimum computer requirements for success in this course:

- Reliable computer and internet connection
- A web browser (Chrome or Mozilla Firefox)
- Adobe Acrobat Reader (free)
- Adobe Flash Player (free)
- Word processing software—Microsoft Word or Google Docs
- Webcam and mic

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

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>

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.

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).

Grade Scale

A+ = 97-100% A = 94-96% A- = 90-93% B+ = 87-89% B = 84-86% B- = 80-83%
C+ = 77-79% C = 74-76% C- = 70-73% D+ = 67-69% D = 64-66% D- = 60-63%
F= 59% or below

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| Participation Policy | A student is expected to be prompt and regularly attend on-ground classes in their entirety. Regular engagement is expected for on-line courses. Participation in class discussions is an integral part of your grade. (Faculty to insert any additional class participation; see resource page for ideas.) |
| Study Time | Expectation of the amount of time the course requires students to spend preparing and completing assignments. Typically, students could expect to spend approximately 12 hours a week preparing for and actively participating in this 8-week 3 credit hour course. This actual time for study varies depending on students' backgrounds. |
| Late Work | (Include expectations regarding late work; please see attachment for examples.) |
| Submitting Assignments | (Include expectations regarding students' submission of assignments, for example, in class or in Blackboard.) |
| Communication Policy including Assignment Feedback | (State your policy on timeliness of communicating with students and length of time needed before assignments will be graded, e.g. 48 hours.) |
| Academic Integrity Policy | New Academic Integrity Policy to be released AUTM 2018 |
| Academic Support | Please contact academicsupport@doane.edu https://www.doane.edu/graduate-and-adult/academic-support |

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| Disability Services | https://www.doane.edu/disability-services Doane University supports reasonable accommodations to allow participation by individuals with disabilities. Any request for accommodation must be initiated by the student as soon as possible. Each student receiving accommodations is responsible for his or her educational and personal needs while enrolled at Doane University. Please contact Cuddy MacNeill at cuddy.macneill@doane.edu or 402-467-9031 for assistance. |
| Military Services | https://www.doane.edu/graduate-and-adult/military |
| Anti-Harassment Policy | http://catalog.doane.edu/content.php?catoid=5&navoid=452 |
| Grade Appeal Process | http://catalog.doane.edu/content.php?catoid=5&navoid=238 |
| Credit Hour Definition | Doane University follows the federal guideline defining a credit hour as one hour (50 minutes) of classroom or direct faculty instruction and a minimum of two hours of out-of-class student work each week for approximately fifteen weeks (one semester), or the equivalent amount of work over a different time period (e.g., an 8-week term). This definition applies to courses regardless of delivery format, and thus includes in-person, online, and hybrid courses (combination of in-person and online). It also applies to internship, laboratory, performance, practicum, research, student teaching, and studio courses, among other contexts. |
| Syllabus Changes | Circumstances may occur which require adjustments to the syllabus. Changes will be made public at the earliest possible time. |