



## SYLLABUS

<b>Course Title</b>	Managerial Accounting
<b>Course Number</b>	ACC 104 ONLINE
<b>Number of Credits</b>	3
<b>Course Dates</b>	10/14/19 - 12/14/19
<b>Instructor</b>	Robert Mizerski
<b>Email Address</b>	robert.mizerski@doane.edu
<b>Office Hours/Availability</b>	All calls, texts, or emails will be answered in 3-5 days.
<b>Phone Number</b>	402.730.3806 (Cell), 402.826.8617 (Office)
<b>Textbook Information: (e.g. title, edition, publisher, ISBN)</b>	Managerial Accounting Sixth Edition Authors: Wild & Shaw ISBN: 978-1-259-72697-2 (required)
<b>Additional Course Materials</b>	Computer, Word, Excel, PDF
<b>Course Description</b>	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

	making; 3) read and understand accounting terminology related to managerial accounting; and 4) work effectively with others in teams.
<b>Program Outcomes</b>	Obtain a solid foundation in managerial accounting and financial practices.
<b>Course Learning Outcomes/Objectives</b>	<p>Learning Outcomes:</p> <ol style="list-style-type: none"> <li>1. Explain how the balance sheet, income statement, and statement of retained earnings is used in managerial accounting.</li> <li>2. Apply the business decision process to make decisions for a business.</li> <li>3. Apply financial ratios used to analyze the balance sheet, income statement, and statement of retained earnings.</li> <li>4. Apply managerial accounting to an actively traded public company.</li> <li>5. Explain how managerial accounting is different from financial accounting.</li> </ol>
<b>Course Prerequisites</b>	N/A
<b>Instructional Details</b>	This is an online course. There are readings and research each week, with videos mixed in to help explain subjects.
<b>Technology Requirements</b>	<a href="https://www.doane.edu/faq/minimum-computer-requirements">https://www.doane.edu/faq/minimum-computer-requirements</a>

## Course Schedule

TOPIC	MODULE OBJECTIVES	ASSESSMENTS	ACTIVITIES
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"> <li>MO 1: Identify the parts of a balance sheet.</li> <li>MO 2: Identify the parts of a income statement.</li> <li>MO 3: Identify the parts of the statement of stockholders equity.</li> </ul>	Time Test	
Week 1	<ul style="list-style-type: none"> <li>MO 1: Process various financial ratios used in managerial accounting.</li> </ul>	Quiz 1: Identifying ratios using formula (1 hour, MO 1) Quiz 2: 19 ratios (4 hours, MO 1)	Discussion Board Skeletal Notes (3 hours, MO 1) Matrix Notes (3 hours, MO 1)
Week 2	<ul style="list-style-type: none"> <li>MO 1: Explain the relationship of the balance sheet, income statement and statement of retained earnings to one another.</li> <li>MO 2: Identify which financial ratios tie to each financial statement.</li> <li>MO 3: Define the purpose of managerial accounting.</li> </ul>	Essay 1 (1 hours, MO 3) Essay 2 (3 hours, MO 1 & 3) Quiz (1 hour, MO 2)	Discussion Board (2 hours, MO 1 & 3) Skeletal Notes (2 hours, MO 3I)
Week 3	<ul style="list-style-type: none"> <li>MO 1: Explain why financial ratios are important to managerial accounting.</li> <li>MO 2: Identify and apply job order costing and analysis.</li> <li>MO 3: Explain managerial accounting versus financial accounting.</li> </ul>	Essay 1 (1 hour, MO 3I) Essay 2 (1 hour, MO 3) Case Study Problem 2-2A in book (3 hours, MO 2) Quiz (1 hour, MO 2)	Discussion Board (2 hours, MO 3) Skeletal Notes (2 hours, MO 2)
Week 4	<ul style="list-style-type: none"> <li>MO 1: Identify the business decision process.</li> <li>MO 2: Define and explain when to use the business decision process.</li> <li>MO 3: Identify and apply cost behavior and cost volume profit analysis.</li> <li>MO 4: Analyze the narrative of financial ratios.</li> </ul>	Essay 1 (1 hour, MO 2) Essay 2 (1 hour, MO 4) Case Study (3 hours, MO 3) Quiz (1 hour, MO 1 & 3)	Discussion Board 1 (2 hours, MO) Skeletal Notes (3 hours, MO 1, 2, & 3)
Week 5	<ul style="list-style-type: none"> <li>MO 1: Apply the business decision process.</li> <li>MO 2: Evaluate financial statements using financial ratios.</li> <li>MO 3: Identify and apply variable costing and analysis.</li> </ul>	Case Study (5 hours, MO 1, 2, & 3) Essay (1 hours, MO 3)	Discussion Board (2 hours, MO 3) Skeletal Notes (2 hours, MO 3)

Week 7	<ul style="list-style-type: none"> <li>MO 1: Compare and contrast information shared within the balance sheet, income statement, and statement of retained earnings as it pertains to managerial accounting.</li> <li>MO 2: Apply financial ratios to a publicly traded company.</li> </ul>	<ul style="list-style-type: none"> <li>Case Study (6 hours, MO 1 &amp; 2)</li> <li>Essay (1 hour, MO 1)</li> </ul>	<ul style="list-style-type: none"> <li>Discussion Board (6 hours, MO 1 &amp; 2)</li> </ul>
Week 8	<ul style="list-style-type: none"> <li>MO 1: Compare and contrast companies using financial ratios and the business decision process.</li> </ul>	<ul style="list-style-type: none"> <li>Case Study (10 hours, MO 1)</li> </ul>	<ul style="list-style-type: none"> <li>Discussion Board (3 hours, MO 1)</li> </ul>

### Grading Assessments

Type of Assessment, Due Date, points assigned to each category.
<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 ready 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 &amp; 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](mailto: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](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

<b>Participation Policy</b>	<p>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.</p> <p>(Faculty to insert any additional class participation; see resource page for ideas.)</p>
<b>Study Time</b>	<p>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.</p>
<b>Late Work</b>	<p>Late work is not accepted. Rarely will an exception be granted.</p>
<b>Submitting Assignments</b>	<p>Each assignment will denote how to submit assignments. If not described in assignment PDF is the preferred method.</p>
<b>Communication Policy including Assignment Feedback</b>	<p>Students should expect feedback from emails within 48 hours. Assignments will be graded within 48 hours if turned in by the due date. Assessments will be graded in a timely manner.</p>
<b>Academic Integrity Policy</b>	<p>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 defined in four categories:</p> <ol style="list-style-type: none"><li>1. Cheating - "Intentionally using or attempting to use unauthorized information or study aids in an academic exercise."</li><li>2. Fabrication - "Intentional and unauthorized falsification of invention or any information or citation in an academic exercise."</li><li>3. Facilitating Academic Dishonesty - "Intentionally or knowingly helping or attempting to help another to commit an act of dishonesty," and/or coercing others to do the same.</li><li>4. Plagiarism - "Intentionally or knowingly representing the words or ideas of another as one's own in any academic</li></ol>

	<p>exercise," in both oral and written projects.</p> <p><i>Gehring, D., Nuss, E.M., &amp; Pavela, G. (1986). Issues and perspectives on academic integrity. Columbus, OH: National Association of Student Personnel Administrators</i></p> <p>For more information on the sanctions for academic dishonesty, please visit the website:  <a href="http://catalog.doane.edu/content.php?catoid=18&amp;navoid=1448#Academic_Dishonesty">http://catalog.doane.edu/content.php?catoid=18&amp;navoid=1448#Academic_Dishonesty</a></p>
<b>Academic Support</b>	<p>Please contact academicsupport@doane.edu  <a href="https://www.doane.edu/graduate-and-adult/academic-support">https://www.doane.edu/graduate-and-adult/academic-support</a></p>
<b>Disability Services</b>	<p><a href="https://www.doane.edu/disability-services">https://www.doane.edu/disability-services</a>  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.</p>
<b>Military Services</b>	<p><a href="https://www.doane.edu/graduate-and-adult/military">https://www.doane.edu/graduate-and-adult/military</a></p>
<b>Anti-Harassment Policy</b>	<p><a href="http://catalog.doane.edu/content.php?catoid=5&amp;navoid=452">http://catalog.doane.edu/content.php?catoid=5&amp;navoid=452</a></p>
<b>Grade Appeal Process</b>	<p><a href="http://catalog.doane.edu/content.php?catoid=5&amp;navoid=238">http://catalog.doane.edu/content.php?catoid=5&amp;navoid=238</a></p>
<b>Credit Hour Definition</b>	<p>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.</p>
<b>Syllabus Changes</b>	<p>Circumstances may occur which require adjustments to the syllabus. Changes will be made public at the earliest possible time.</p>

<b>Doane Syllabus Addendum</b>	Each student is responsible for being aware of the policies, resources, and expectations as specified in the Doane Syllabus Addendum located at <a href="https://www.doane.edu/Syllabus">https://www.doane.edu/Syllabus</a> .