



DOANE UNIVERSITY

Course Syllabus

Course Information

ACC 104
Managerial Accounting
Winter I 2020
3 Credit Hours

Instructor Information

Rob Mizerski
Doane University

Contact Information

Office: Pardour Walker 012
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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

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.

Course Prerequisites

ACC 103

Course Textbook and Materials

Required

Managerial Accounting Sixth Edition Authors: Wild & Shaw ISBN: 978-1-259-72697-2

Required Technology

Computer, Excel, PDF

Learning Objectives

Course Objectives

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

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.

Module Objectives

1.) Explain how the balance sheet, income statement, and statement of retained earnings and provides information to managerial accounting.	<p>Week 2: Explain the relationship of the balance sheet, income statement and statement of retained earnings to one another.</p> <p>Week 7: Compare and contrast information shared within the balance sheet, income statement, and statement of retained earnings as it pertains to managerial accounting.</p>
2.) Apply the business decision process to make decisions for a business.	<p>Week 4: Identify the business decision process.</p> <p>Week 4: Define and explain when to use the business decision process.</p> <p>Week 5: Apply the business decision process.</p>
3.) Apply financial ratios used to analyze the balance sheet, income statement, and statement of retained earnings.	<p>Week 1: Process various financial ratios used in managerial accounting.</p> <p>Week 2: Identify which financial ratios tie to each financial statement.</p> <p>Week 3: Explain why financial ratios are important to managerial accounting.</p> <p>Week 5: Analyze the narrative of financial ratios.</p> <p>Week 5: Evaluate financial statements using financial ratios.</p> <p>Week 6: Explain why comparisons of financial ratios are important for companies.</p>
4.) Apply managerial accounting to an actively traded public company.	<p>Week 3: Identify and apply job order costing and analysis.</p> <p>Week 4: Identify and apply cost behavior and cost volume profit analysis.</p> <p>Week 5: Identify and apply variable costing and analysis.</p> <p>Week 7: Apply financial ratios to a publicly traded company.</p> <p>Week 8: Compare and contrast companies using financial ratios and the business decision process.</p>
5.) Explain how managerial accounting is different from financial accounting.	<p>Week 2: Define the purpose of managerial accounting.</p> <p>Week 3: Explain managerial accounting versus financial accounting.</p> <p>Week 6: Contrast managerial accounting versus financial accounting.</p>

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

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 Canvas for the facilitation of communications between faculty and students, submission of assignments, and posting of grades. The Canvas Course Site can be accessed at <https://doane.instructure.com/>

Campus Network or Canvas Outage

When access to Canvas 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, it is automatically docked 20% each day it is late.

Federal requirements state that students must complete 75% of the course work to be eligible to receive an incomplete for the course. If students fall more than two weeks behind, they cannot meet this requirement.

****PHP Courses are not eligible for incomplete grades.**

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 defined in four categories:

- a. Cheating - "Intentionally using or attempting to use unauthorized information or study aids in an academic exercise."
- b. Fabrication - "Intentional and unauthorized falsification of invention or any information or citation in an academic exercise."
- c. 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.
- d. Plagiarism - "Intentionally or knowingly representing the words or ideas of another as one's own in any academic exercise," in both oral and written projects.

Gehring, D., Nuss, E.M., & Pavela, G. (1986). Issues and perspectives on academic integrity. Columbus, OH: National Association of Student Personnel Administrators

For more information on the sanctions for academic dishonesty, please visit the website:

<https://catalog.doane.edu/content.php?catoid=16&navoid=1333>

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
F	59 and below

Quizzes-Due Wednesday 11:59 PM CST-1 point per question-10%

Quizzes are used to assess knowledge of material after reading, skeletal notes, and lectures.

Essays-Due Friday 11:59 PM CST-each required page 20 points-25%

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.

Case Study-Due Saturday 11:59 PM CST-will vary-40%

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.

Discussion Boards-Due Thursday & Saturday 11:59 PM CST-20 points-40 points-15%

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.

Skeletal Notes/Matrix-Due Tuesday 11:59 PM CST-all 20 points-10%

Skeletal notes are mainly for the students use. These will be essential to completing work each week.

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 student transitions from high schools and community colleges, conduct in-service training for faculty and staff, enable the resolution of accessibility issues, conduct community outreach, and facilitate collaboration among Doane University staff on disability policies, procedures, and accommodations.

Accessibility Services

Doane University Access/Services for Students with Disabilities

<http://www.doane.edu/disability-services>

Contact Person: Chris Brady Phone: 402.467.9031 Email: chris.brady@doane.edu

Self-Identification Form: <https://www.doane.edu/student-disability-identification-form>

Academic Support

Contact Person: Tere Francis Phone: 402.466.4774 Email: terese.francis@doane.edu

<https://www.doane.edu/graduate-and-adult/academic-support>

Student Services

<http://www.doane.edu/gps/student-services>

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>

Instructional Technology Accessibility and Privacy Policies

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

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.