

Acct 220-Managerial Accounting



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I will make every effort to ensure that your experience of Acct 220 Managerial Accounting is meaningful and pertinent to your needs in the future whether getting a degree or not. In return, please take the time to read this syllabus carefully and contact me right away if you have any questions or concerns. I will respond to emails within 24 hours, usually sooner, but I am slower on the weekends. If I do not respond to your message within 24 hours assume I did not get your email.

Schedule an Appointment

Course information

Day and time: Tue 6:00PM to 8:50PM

Br 2330

Units: 3

OFFICE HOURS : Sage Hall 2042 M-4:00 PM to 5:45PM T -1:30 PM to 2:45PM Zoom and By Appt

Course Description

The course will include lecture, discussion and problem solving. This course is required for the Bachelor of Science in Business since the analysis and presentation of accounting and financial information is an essential skill for all business graduates. This course provides an opportunity to explore concepts related to the performance of business units and their managers, the investigation of operational issues and analysis of developing business opportunities.

Course Materials
Financial and Managerial
Accounting, 3e WileyPLUS +
Loose-leaf 4th Edition (or e
book through publisher
recommended)
by Jerry J. Weygandt (Author),
Paul D. Kimmel (Author),
Donald E. Kieso (Author)

ISBN fourth ed

fourth edition available of this text isbn: 9781119752585 (2 semester) and 9781119752592 (1 semester)

BETTER TO BUY BOOK FROM WILEY- None in bookstore

Wiley Plus Software

Tools
Computer
Calculator only allowed on
Exams
Microsoft Office Suite
Internet Access

Student Learning Outcomes

Students who successfully complete this course will be able to:

- (1) Explain in writing and in oral reports the relevance of accounting data to managerial tasks. (1,2)
- (2) Identify and apply data and analyses to assist managers in identifying, conceptualizing, and developing solutions for complex and critical management decisions (1,2,5,6)
- (3) Communicate through discussion, writing, and oral presentation, logical reasoned business information to support conclusions about relevant data and analyses and business ethics (1,2,3,5,6)
- (4) Prepare and analyze cash flow statements in addition to ratio analysis (1,5,6)
- *Aligns with Program Learning Goals for: 1)
 Critical thinking, 2) Oral communication, 3) Written
 Communication, 4) Conduct (Ethics), 5)
 Competencies in discipline, 6) Collaboration

Your Responsibilities

By Enrolling in this class:

- You agree to uphold the standards of academic integrity described in the <u>Student Handbook</u>
- You agree to spend an average of 6 hours per week on assignments outside of class.
- You agree to complete all readings and related assignments on time.
- You agree to be available for the exam dates listed. There are no make-up exams unless and legitimate emergency occurs and I am notified immediately

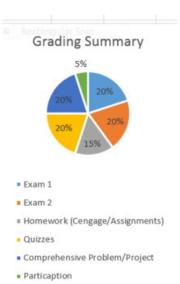
In Class Mask Policy

CSUCI is following guidelines from the California Department of Public Health and Ventura County Department of Public Health to promote safety during the COVID-19 pandemic for CSUCI students, employees, and visitors on the campus, to help prevent and protect oneself and others from the spread of the virus. Students are required to adhere to all health and safety requirements outlined on the University's website regarding COVID-19. Failure to do so may result in removal from the classroom and, in keeping with CSU policy, the student may also be denied access to campus/programs.

Summary of Grading

Points are earned through a variety of learning activities, assigned throughout the semester. The total number of points earned will determine your course grade.

- Exam 1- on WILEY PLUS
- Exam 2- (Final-in class on WILEY PLUS
- Weekly Chapter Quizzes Online @ home
- Weekly Homework Assignments Online
- Projects:
- 1. Group Presentation
- 2. Group Case Study
- Attendence/Partipation
- Extra Credit (5 points) MVS Speaker Series-TBD



Grading Scale

A = 93-100 A-= 92-90 B+= 86-89 B = 83-85 B- = 82-80 C+= 79-76 C = 75-73 C-= 72-70 F =69 & BELOW

Projects

Final Project: Group Case Study presented in both written and oral form. The Final project will be assigned and discussed in detail following the mid-term. You will also have a group case study and short presentation on Ratios. Emphasize team work-

Rubric for teamwork assessment https://ctl.byu.edu/sites/default/files/Teamwork Rubric.pdf



Policy on Late Work

All on must be submitted no later than 11:55 PM on the date indicated on WILEYPLUS/Canvas. In general, late work is not accepted (this includes exams). Expectations and due dates are made very clear and if you encounter unexpected circumstances, it is your responsibility to contact the instructor to request an extension before the due date not on or after.

Course Schedule FALL 2022

ALL DETAILS (such as due dates HW problems ,class deliverable etc) WILL BE PROVIDED THROUGH CANVAS MODULES-THIS IS TO BE USED AS A GUIDELINE ONLY AND WILL NOT BE UPDATED WITH CHANGES.

Week 1 begins Aug 23 to Aug 29

- Class Introductions/ Cohort Assignment
- Review Class Content, Syllabus and Expectations
- Review Financial Statements
- Storytelling

Week 2 begins Aug 30 to Sept 5

• Chapter 12-Cash Flow Statements

Week 3 begins begins Sept 6 to Sept 12-NO IN PERSON CLASS-work will be done online

Chapter 13-Financial Analysis The Big Picture

Week 4 begins Sept 13 to Sept 19

- Chapter 13- Financial Analysis
- Chapter 14- Managerial Accounting

Week 5 begins Sept 20 to Sept 27

Chapter 15- Job Order Costing

Week 6 begins Sept 28 to Oct 3

Case Study

Week 7 begins Oct 4 to Oct 10

Ch 16 ABC Costing

Week 8 begins Oct 11 to Oct 17

Chapter 18- Cost-Volume-Profit Analysis

Week 9 begins Oct 18 to Oct 24

Case study

Week begins Oct 25 to Oct 31

• Midterm Chapters 12- 16

Week 11 begins Nov 1to Nov 8

- Chapter 19-Cost-Volume-Profit Analysis: Additional Issues
- Week 12 begins Nov 8 to Nov 15
- Chapter 25 Capital Budgeting

Week 13 begins Nov 15 to Nov 21

Budgetary Planning

Week 14 begins Nov 21 to Nov 28

- Thanksgiving Week no class group work for company presentations
- Week 15 begins Nov 29 to Dec 5
- Company group presentations

Week 16 begins Dec 5 FINAL EXAM DEC 6 7:00pm to 9:00pm

Digital Accessible Course Materials-ALLY

Digital Accessible Course Materials–ALLY CSUCI is committed to providing you the best learning experience possible. With this goal, we have activated ALLY in your Canvas courses. ALLY is a product that focuses on making digital course content more accessible to all students. You will now be able to

download most course files in the format that fits best with your learning needs; PDF, HTML, .EPUB, and Audio files are now available for most content items. To learn more about formats available as well as what each format offers visit Ally Support. Should you have any questions or experience issues while using ALLY, please contact Shared Services Solution Center

Campus Tutoring Services

You are encouraged to make early and regular use of campus tutors and/or peer-led study groups. For campus tutoring locations, subjects and hours, go to the Learning Resources Center page.ext here. You can also hide this text by clicking the gear icon in the upper-right corner of this content block and clicking "Show/Hide Description".



Participation

Some of the characteristics of effective class participation are:

1.

Are the points that are made relevant to the discussion in terms of increasing everyone's understanding, or are they merely regurgitation of case facts?

2.

Do your comments take into account comments made by others earlier in the class, or are the points isolated and disjointed?
The

best contributions following the lead off tend to be those that reflect, not only excellent preparation, but good listening, and

interpretative and integrative skills as well.

3.

Do your comments show evidence of a thorough reading and analysis of the case?

4.

Does the participant distinguish among different kinds of data that is, facts, opinions, assumptions, and inferences? 5.

Is there a willingness to test new ideas or are all comments cautious/"safe"?

Examples of things that cause one not to earn the full amount of participation points:

1.

Doing homework in class. (unless asked to)

2.

Being disruptive.

3.

Arriving late, leaving early.

4.

Cell phone use.

5.

Laptop, tablet, smart phone use other than taking notes.

6.

Sleeping in class.

Add text here. You can also hide this text by clicking the gear icon in the upper-right corner of this content block and clicking "Show/Hide Description".

Attendence

Attendance to this class is required! Statistics have shown those students who come to class get higher grades. Going to college is a commitment, just like a job. Therefore, I treat it as such in many ways. On a job, employees often have "no excuses asked" sick days. You will receive 2"sick days" no excuses asked. I need no doctor's excuses, explanations, etc. They are "freebies." I myself might have to take advantage of this, too as I often have meetings or conferences that call me away from the classroom.

However, the assignments are still due and are still required on time. I do not start counting absences until the 3rd miss.I, too, am responsible for the classroom work when I am absent I have to provide substitute work and assignments.

In each class I will have you log in at end of class for class credit that day.

On the 3rd absence you will lose 1 letter grade and so on after after that. I need you in class to not only help you learn but to help make me better, your questions and insight are necessary for a successful learning experience. Add text here. You can also hide this text by clicking the gear icon in the upper-right corner of this content block and clicking "Show/Hide Description".

Civil Discourse

All students, staff and faculty on our campus are expected to join in making our campus a safe space for communication and civil discourse. If you are experiencing discomfort related to the language you are hearing or seeing on campus (in or out of classes), please talk with a trusted faculty or staff member. Similarly, please consider whether the language that you are using (in person or on Canvas) respects the rights of others to "engage in informed discourse and express a diversity of opinions freely and in a civil manner" (language from Academic Senate Resolution SR 16-01, Commitment to Equity, Inclusion, and Civil Discourse within our Diverse Campus Community).

In addition, students whose conduct adversely affects the learning environment in this classroom may be subject to disciplinary action. Students that disrupt this course may receive a verbal and written warning from the instructor, they may be excused from the class for the day, they may be excused from the class for up to one class period, and/or they may be referred to the Dean of Students office for further review and possible disciplinary action. Add text here. You can also hide this text by clicking the gear icon in the upper-right corner of this content block and clicking "Show/Hide Description".

OTHER POLICIES

Our Class Disruption Plan

Yes!

A disruption means you, me, or all of us cannot participate in 'class as usual' for a reason we could not predict at the beginning of the semester. After COVID-19, we are well aware that disruption can happen fast. While we hope to avoid any closures due to COVID related reasons, let's face it, disruption happens every semester. You may get sick, I may get sick, or campus may close due to a wildfire - this is California afterall. Life happens! Our goal as a learning community is to do our best to keep teaching and learning with as little interruption as possible. This page explains what you can expect from me and what I expect from you when facing disruption - small or big!

If I am 'out'

You will receive an email with any details I can provide. Expectations will be that you follow Canvas deliverables, due dates and instructions. More in likely I will have asynchronous instruction (not meeting in person), meaning you complete videos and assignments submitted through Canvas. If possible I could also have synchronous (meeting in Zoom in person) with Canvas deliverables.

If you are 'out'

If you out for an extended period of time please send me an email so we can work out adjustments to the schedule for you. My goal would be to help you navigate to success.

<u>If Campus Closes</u>

If all of campus closes, which has happened at least once over the last three or more academic years.

- You will receive an email from me as well as the university.
- We would move to weekly ZOOM meetings, to replace the FTF classes and we would continue to follow the syllabus/Canvas outline.
- Class sessions would be recorded and made available to students who could not attend.
- Students would participate in a follow up discussion based on the class session using the discussion forum.
- Arrangements can be made due to ability to learn from home, family, WIFI, etc. with a meeting with me.
- Please make sure you reach out as I want to make sure this disruption does not hinder YOUR SUCCESS!

The classroom is a special environment in which students and faculty come together to promote learning and growth. It is essential to this learning environment that respect for the rights of others seeking to learn, respect for the professionalism of the instructor, and the general goals of academic freedom are maintained. Differences of viewpoint or concerns should be expressed in terms which are supportive of the learning process, creating an environment in which students and faculty may learn to reason with clarity and compassion, to share of themselves without losing their identities, and to develop an understanding of the community in which they live. Student conduct which disrupts the learning process shall not be tolerated and may lead to disciplinary action and/or removal from class. Also, unless there is an emergency, students should use the restroom before class or during the break and switch off the cell phones.

Academic dishonesty includes such things as cheating, inventing false information or citations, plagiarism and helping someone else commit an act of academic dishonesty. It usually involves an attempt by a student to show possession of a level of knowledge or skills that he/she does not possess. Any assignment or exam will receive an automatic grade of "F" if academic dishonesty is involved. A second incidence of academic dishonesty in a course may be cause for a grade of "F" to be awarded as the final course grade.

Withdrawing from the course

It is the student's responsibility to officially withdraw from the course. Complete withdrawal without instructor's approval: by the end of third week of classes. No drops permitted after the third week of classes. Withdrawal will only be allowed for serious and compelling reasons only: by the end of week 10 (instructor and chair approval required; documentation required; students will receive a W).

Students with disabilities

CSUCI encourages persons with disabilities to participate in its program and activities. Students with disabilities needing accommodation should make requests to the Disability Resource Programs, at the Educational Access Center, Bell Tower Room 1541 (805-437-8529, accommodations@csuci.edu). All requests for accommodations require appropriate advance notice to avoid a delay in services. Please, discuss approved accommodations with me.

Syllabus Disclaimer

The above scheduled activities may be adjusted should some chapters prove to be simpler or more difficult than anticipated. Any changes in homework or exam dates will be announced in advance and other problems may be assigned for in-class work if time permits.

THIS SYLLABUS IS NOT A CONTRACT AND THE INSTRUCTOR RESERVES THE RIGHT TO CHANGE IT AT ANY TIME.

Emergency Intervention and Basic Needs

If you or someone you know is experiencing unforeseen or catastrophic financial issues, skipping meals or experiencing homelessness/housing insecurity (e.g. sleeping in a car, couch surfing, staying with friends), please know that you are not alone. There are resources on campus that may assist you during this time. The Dolphin Pantry is currently located in Arroyo Hall and offers free food, toiletries and basic necessities for current CI students. For additional assistance, please contact the Dean of Students office at (805) 437-8512 or visit Bell Tower 2565. Please visit the website for the most up to date information on the Basic Needs Program at CI.

Counseling and Psychological Services (CAPS)

CAPS is pleased to provide a wide range of services to assist students in achieving their academic and personal goals. Services include confidential short-term counseling, crisis intervention, psychiatric consultation, and 24/7 phone and text support. CAPS is located in Bell Tower East, 1867 and can be reached at 805-437-2088 (select option 2 on voicemail for 24/7 crisis support; or text "Hello" to 741741); you can also email us at caps@csuci.edu or visit the

CAPS website.

Title IX and Inclusion

Title IX & Inclusion manages the University's equal opportunity compliance, including the areas of affirmative action and Title IX. Title IX & Inclusion also oversees the campus' response to the University's nondiscrimination policies. CSU Channel Islands prohibits discrimination and harassment of any kind on the basis of a protected status (i.e., age, disability, gender, genetic information, gender identity, gender expression, marital status, medical condition, nationality, race or ethnicity, religion or religious creed, sexual orientation, and Veteran or Military Status). This prohibition on harassment includes sexual harassment, as well as sexual misconduct, dating and domestic violence, and stalking. For more information regarding CSU Channel Islands' commitment to diversity and inclusion or to report a potential violation, please contact Title IX & Inclusion at 805.437.2077 or visit the Title IX website.