



**Course:** ACC 300 – Applied Managerial Accounting  
**Class:** Online – Asynchronous, 10/19/2024 – 12/14/2024  
**Instructor:** Danette Nelson, EdD  
**Email:** danette.nelson@csuci.edu  
**Office Hours:** Via Zoom, Sundays 1pm to 2pm

### **Instructor Communication Policy:**

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The best way to reach me is via email. Please include which class you are referencing and leave a detailed description of your question. I will respond within 48 hours.

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### **Course Description and Objectives**

Presents and analyzes the principles, methods, procedures, and applications for managerial accounting. Topics include understanding the business environment, cost concepts and classifications, job-order costing, process costing, cost behavior and relationships to volume and profits, variable costing, activity based costing, profit planning, standard costs, relevant costs, capital budgeting decisions, cash flows, economic value added, and financial statement analysis.

*By the successful completion of this course, your student learning outcomes will be:*

- Evaluate product costs using a variety of managerial accounting concepts including: Absorption & Variable Costing; Activity Based Costing/Management; Process Costing; Joint Costs and Treatment of By-Product Costs
- Understand and know how to prepare an organization's Master Budget
- Evaluate differences in actual costs vs. budgeted costs through Variance Analysis
- Evaluate organization profitability through different volume and cost scenarios using Cost-Volume-Profit analysis
- Understand various methods of performance evaluation including financial and non-financial measures

*Some of the most important topics or projects covered in this course:*

- 1) Budgeting for strategy and accountability
- 2) Using accounting data to make decisions

### **Course Requirements**

**Prerequisites –**

- **Business majors:** BUS 309/ECON 309 and BUS 310 and MGT 326 with grades of C- or better and Junior Standing;
- **All other majors:** ACCT 220 and Junior Standing.

### **Required Materials and Texts –**

- 1) Datar, S. M., & Rajan, M. V. (2021). *Hornsgren's cost accounting: A managerial emphasis* (17th ed.). Pearson.

These course materials are available for order from the CI Bookstore:

<http://www.csuci.bkstr.com>

### **Grading Criteria**

The final letter grades for this course will be determined based on:

Homework & Quizzes	62%
Final	16%
Discussion Posts & Responses	<u>22%</u>
Total	100%

The following grades will be assigned: 90%-100% for an “A”, 80%-89% for a “B”, 70%-79% for a “C”, and 60%-69% for a “D”.

### **Schedule of Assignments**

Below are tentative due dates for major assignments/exams (*please consider the academic calendar when planning your schedule, <https://www.csuci.edu/calendars/index.htm>*):

<b>Week</b>	<b>Description</b>	<b>Assignments</b>	<b>Due Date</b>
1	Introductions / My Lab Set up	Discussion Post / Welcome to My Lab	10/26
2	Cost-Volume-Profit Activity Based Costing Classic Pen Case Study	My Lab Chapter 3 My Lab Chapter 5 Classic Pen Post	11/2
3	Master Budget and Responsibility Accounting Flexible Budgets, Direct-Cost Variances, Management Control Boulevard Sandwiches Case Study	My Lab Chapter 6 My Lab Chapter 7  Boulevard Sandwiches Post	11/9
4	Inventory Costing & Capacity Analysis Landau Company Case Study	My Lab Chapter 9 Landau Case Study Post	11/16
5	Decision Making & Relevant Costs The Hidden Traps in Decision Making	My Lab Chapter 12 Decision-Making Post	11/23
6	Pricing Pricing Strategy Review	My Lab Chapter 14 Pricing Strategies Activity	12/1
7	Sales Variances Johnson Beverage, Inc. Case Study	My Lab Chapter 15 Case Study Discussion Post	12/7
	<b>Final Exam</b>	My Lab Exam Final Discussion Post	12/14

## Participation Policy

You are expected to participate by posting to the discussion board and asking questions, answering questions, and contributing to topical discussions. I encourage students to look at the calendar of assignments listed above. To be considered for full credit, students must submit their work by the due date.

If you fail to return any assignments, you will be automatically withdrawn and/or will not be eligible to receive credit or passing grade, but rather a potentially unwanted failing grade.

If you do miss a class, it is your responsibility to ensure that you understand the material covered and the announcements made in the class you missed.

For absences with extenuating circumstances related to a medical condition or disability for which you may require reasonable accommodation, please refer to the Disability Statement.

## Class Participation

The following factors will be considered in evaluating class participation:

- (1) Contribute to a positive learning environment,
- (2) Ask thoughtful questions,
- (3) Participate in discussion,
- (4) Prepare for reading and assignments conscientiously.

A positive learning environment results when you demonstrate respect for other students and the instructor, are courteous and attentive, assist others in learning, attend class regularly, and arrive to class on time.

## Homework

The class requires completion of all homework assignments, exercises, and tests to achieve positive outcomes for the term. To receive 100% of the total grade points allocated for participation, you must meet all of the following expectations.

## Read Each Chapter

Our textbook is an excellent source of information. Students are expected to make time to read the material thoroughly to better understand financial cash and accrual basis accounting, as well as capital, revenue, and expenditures. While the accompanying graphics help to further explain the concepts, they can be misleading if you haven't read the chapter thoroughly.

## Late Assignments

**Due dates are meant to keep us on track!** Plan on submitting work on time. I will review work and provide meaningful feedback within 48-72 hours.

Because time management is challenging, deadlines might not be met. But you're in luck! I'm on your side. Late submissions will be accepted with a penalty. Assignments submitted after the deadline may receive a 10% grade point deduction for each week following the due date.

**Work submitted after the 3rd week per assignment date will not accepted.** Any exception to this rule is at the discretion of this facilitator/instructor.

### **Don't want the penalty? Here's an incentive...**

If you recognize a due date might be a problem, advocate for your success by following these steps:

1. ***Before the due date***, identify the problem
2. Contact me to propose a solution
3. Let's negotiate

### **Disability Statement**

If you are a student with a disability requesting reasonable accommodations in this course, please visit Disability Accommodations and Support Services (DASS) located on the second floor of Arroyo Hall or call 805-437-3331. All requests for reasonable accommodations require registration with DASS in advance of needed services. You can apply for DASS services. Faculty, students, and DASS will work together regarding classroom accommodations. You are encouraged to discuss approved accommodations with your faculty.

### **Campus Public Health Requirements**

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 themselves 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, including wearing masks properly during each class session. 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.

### **Civil Discourse**

It is recommended that you include information on your syllabus as to appropriate communication in your course (i.e., cell phones/laptops, email policy, participation requirements, etc.). Please review Ch. 7 and 9 in the Recognize & Refer Handbook for more information and ideas on how to respond to disruptive behavior. *You may wish to include the following statement:* 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.

## Academic Dishonesty

By enrolling at CSU Channel Islands, students are responsible for upholding the University's policies and the Student Conduct Code. Academic integrity and scholarship are values of the institution that ensure respect for the academic reputation of the University, students, faculty, and staff. Cheating, plagiarism, unauthorized collaboration with another student, knowingly furnishing false information to the University, buying, selling, or stealing any material for an examination, or substituting for another person may be considered violations of the Student Conduct Code. If a student is found responsible for committing an act of academic dishonesty in this course, the student may receive academic penalties including a failing grade on an assignment or in the course, and a disciplinary referral will be made and submitted to the Dean of Students office. For additional information, please see the faculty Academic Senate Policy on Academic Dishonesty, also in the CI Catalog. Please ask about my expectations regarding academic dishonesty in this course if they are unclear. It is also recommended that faculty discuss academic dishonesty policies throughout the semester with students.

## Additional Student Resources

- *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: <https://www.csuci.edu/basicneeds/>.

- *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](mailto:caps@csuci.edu) or visit our website at <https://www.csuci.edu/caps>.

- *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 <https://www.csuci.edu/titleix/>.

- *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, visit the Tutoring webpage.

- *Digitally Accessible Course Materials--ALLY*

CSUCI is committed to providing you with 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 at (805) 437-8552.