



School of Business
Spring Semester 2022
ACC202-04 Managerial Accounting

INSTRUCTOR:	Christina Ryan
EMAIL:	ryanc@tcnj.edu
CLASS TIME & LOCATION:	Tuesday/Friday 11:00AM-12:20PM BS123
Course websites:	Canvas at https://tcnj.instructure.com http://www.wileyplus.com

INSTRUCTION MODE:

Per TCNJ course policy of Spring 2022, the first week of the course will be remote. In-person classes will start on **January 31**. For in-person classes, the remote instruction (i.e., simulcasted classes on Zoom) **be strictly limited** to (1) students with an approved reasonable accommodation from ARC that specifically calls for remote instruction, and (2) students with a temporary learning plan due to quarantine or isolation. **Other than these cases, students should attend in-person when scheduled.** Students who receive an approved reasonable accommodation for remote learning may be able to take their tests and exams **on campus**.

COURSE DESCRIPTION:

Basic course in managerial accounting including study of accounting information for internal and external decision making, cost-volume-profit analysis, cost control and variance analysis, short-term decision-making, and performance evaluation.

COURSE MATERIALS:

1. Managerial Accounting, 9th edition, by Weygandt, Kimmel & Kieso: Wiley.
2. Wileyplus Online access

Office Hours:

As an adjunct I do not have an office or “official” office hours. Please send me an email if you have any questions or concerns. I am generally available to meet via Zoom or on campus by appointment, except for Monday’s after 4:00pm.

COURSE PURPOSE & LEARNING GOALS:

The role of management accounting continues to undergo major changes. Management accountants are no longer only scorekeepers of past performance. They have become value-adding members of management teams, creating information vital for enhancing operational excellence, and for formulating and implementing new strategies. A significant development in this new role is a great increase in the importance of and use of nonfinancial measures of performance.

In this class, we will focus on how managers can use accounting information to assist them in making decisions and how accounting information can be used to control the actions of other members of the firm. This orientation contrasts with financial accounting where the focus is on accounting disclosures for parties external to the firm. The course will cover the vocabulary and mechanics of cost accounting, basic issues involved in the design of a cost accounting system, and the role of management accounting in decisions concerning resource allocation and performance evaluation.

LEARNING GOALS: After completing this course, you should have and understanding of

- 1) why there is a need for managerial accounting information,
- 2) how managerial accounting information affects the decisions made by individuals in and organization,
- 3) how specific managerial accounting information is produced, and
- 4) the “language”/terminology of managerial accounting, including core concepts as,
 - Cost-Volume-Profit analysis
 - Planning and control
 - Performance evaluation

INSTRUCTIONAL METHODS AND TECHNIQUES:

This course will utilize a combination of lecture, discussion, problem solving, and online self-study via WileyPlus. Homework assignments will come from the textbook. We will use Wileyplus for homework and quizzes. The format of this course is highly interactive and learning ‘how-to’ oriented. Discussion of concepts and principles will be followed by exercises. You will need to subscribe to WileyPlus at the site:

www.wileyplus.com

COURSE REQUIREMENTS:

1. EXAM: There will be 2 midterm exams and final exam. The dates of the online examinations are noted on the schedule of topics and assignments. **YOU MUST TAKE ALL OF THE EXAMS ON THE DATES THAT THEY ARE SCHEDULED.** Make-up exams will be given **ONLY** in the event of *extreme* emergencies such as an unexpected illness (which must be verified in writing by a physician). In the event of such an emergency, you must notify the instructor by E-mail prior to the time of the scheduled exam. Failure to do so will result in a grade of zero for the exam.
2. QUIZ: There will be 4 or 5 quizzes given via WileyPlus.
3. HOMEWORK: Homework for each chapter will be assigned via WileyPlus.
4. PROJECT: The project requires application of core concepts you will learn in this course. Your analysis should be prepared using spreadsheets and written reports submitted on the due dates. Projects will not be accepted after the due date.

THE 4th CREDIT HOUR: This class is a 4-credit hour course. Formal instruction will be for 1 hour, 20 minutes per class. There will be at least an additional 1-hour of out-of-class learning activity each week devoted to online learning module (Wileyplus) and to group projects without formal instruction.

GRADING: The final grade will be based on the number of points you earn out of the total points possible given weight of each assignment as follows:

	<u>Weight</u>
Midterm Exam I	20%
Midterm Exam II	20%
Final Exam	25%
Group Project (with presentation)	15%
Quizzes on WileyPlus (to be completed individually)	10%
Homework on WileyPlus (to be completed individually)	<u>10%</u>
Total	<u>100%</u>

The final grade will be based on the number of points earned out of the total points possible:

Final Grade	% range	Meaning of the grade
A	93-100%	Exemplary performance
A-	90-92.99%	Excellent performance
B+	87-89.99%	Very good performance
B	83-86.99%	Good performance
B-	80-82.99%	Above average performance
C+	77-79.99%	Average performance
C	73-76.99%	Below average performance
C-	70-72.99%	Better than poor performance
D+	67-69.99%	Poor performance
D	63-66.99%	
F	Less than 63%	

CLASSROOM POLICY

Per College's course guidelines the following are classroom policy as we transition from online learning to in-person class:

Occupancy and masking. In general, Spring 2022 courses will take place in-person, with classrooms running at normal occupancy. The following policy is issued by the Academic Affairs:

- a. *In compliance with TCNJ's masking policy, face masks are required in this course until the current Covid-19 spike in our area changes. This policy is subject to change during the semester. Any changes will be communicated to you. The mask must cover the nose and mouth. The use of N95 or KN95 masks is strongly encouraged as they offer more protection than do cloth masks.*
- b. If a student refuses to comply, the instructor may issue a warning or request they leave the class. For repeated violations, faculty should file a complaint with Student Conduct.

ATTENDANCE, PARTICIPATION AND LATE POLICY:

The course requires substantial time commitment, both inside and outside of the classroom. **It is important that you complete all assigned work.** If you expect to miss a class or a period of time in an online class, please notify the instructor via email to indicate the date and reason for your absence. Note, if you must miss classes for more than one week (e.g., because of COVID-19), please contact the Office of the Dean of Students ((609) 771-2780; care@tcnj.edu) who should then notify the instructor of your circumstances. Any reading material or material covered in class is fair game for inclusion in examinations, including any articles that may be handed out for reading during the course of the semester. **This class starts promptly at the scheduled time.** Once class is started, students are expected to participate until the end of class unless there is an emergency that forces you to leave class.

Students are expected to be prepared for class, actively participate in class discussions on an ongoing basis (which shows your understanding of the key concepts), and apply critical thinking and problem-solving skills to the materials we are studying in this course. Specifically, class participation (verbally, text-based chat, polling) will be assessed using the following criteria during class:

- A = Actively participates in the class (including breakout groups, polling, or other class activity) and frequently offers constructive comments that add value to class discussions.
- B = Consistently engaged in the class and offers constructive comments in the class.
- C = Responds to the class discussions and questions.
- D = Rarely responds to class discussions and questions nor provides voluntary comments.
- F = Rarely participates in the class and does not constructively respond to class discussions and questions. Consistently fails to respond at all (e.g., verbally, text-based chat, polling) when addressed by the instructor during an online class.

Except in the case of a TCNJ authorized absence or documented personal emergency, faculty are encouraged NOT to make individual exceptions to course assignment due dates and exams. Our work is no less coordinated or time-sensitive than many tasks encountered in the workplace and meeting deadlines and obligations is simply one more step in preparation for a business career. TCNJ's Attendance Policy: <https://policies.tcnj.edu/?p=77>

COVID-19 ATTENDANCE POLICY

Do not attend your in-person class if you have COVID-19, if you are experiencing symptoms consistent with COVID-19, if you have been in close contact with others who have symptoms, if you need to care for an individual with COVID-19, or have other health concerns related to COVID-19.

If you miss class due to the above conditions you will not be penalized for your absence but may be asked to provide formal supporting documentation.

If you are unable to attend class due to above reasons, take the following steps.

- Notify me in advance of the absence or inability to participate, if possible.
- Participate in class activities online.
- Reach out to me if illness will require late submission or other modifications to deadlines.
- If remaining in a class and fulfilling the necessary requirements becomes impossible due to illness or other COVID-related circumstances, contact me to discuss other options.

SOB WRITING POLICY: Because writing is a fundamental business skill, the grade for each assignment will reflect, among other things, the ability to write, even for assignments with minimum writing. Feedback on student writing will be provided as deemed necessary. Students whose writing needs improvement should seek help from someone who writes well, or from the Tutoring Center (<https://tutoringcenter.tcnj.edu/>), or from some other writing-skills source. It is the student's responsibility to write well; the instructor's responsibility is to hold students accountable for their writing. Poor writing will diminish a student's final grade.

The School of Business provides a useful Writing Guide. It is available

at <https://business.tcnj.edu/resources/business-students/writing-analyzing-presenting/writing/>

ACADEMIC INTEGRITY: Academic dishonesty is any attempt by the student to gain academic advantage through dishonest means, to submit, as his or her own, work which has not been done by him/her or to give improper aid to another student in the completion of an assignment. Such dishonesty would include, but is not limited to: submitting as his/her own a project, paper, report, test, or speech copied from, partially copied, or paraphrased from the work of another (whether the source is printed, under copyright, or in manuscript form); sharing exam questions and/or answers through technology or in written or verbal form; using prohibited materials such as the internet, books, notes, study aids, devices, etc. during an exam; assisting another student in cheating or plagiarizing. Credit must be given for words quoted or paraphrased. The rules apply to any academic dishonesty, whether the work is graded or ungraded, group or individual, written or oral.

Students who violate the College's Academic Integrity Policy will be referred to the Academic Integrity Officer. No exceptions will be made. TCNJ's academic integrity policy is available on the web: <https://policies.tcnj.edu/?p=130>.

CLASS RECORDING POLICY: Students are **not** permitted to create class recordings nor record office hours meeting(s) whether face to face or online by any means without the prior express consent and authorization of the instructor. "Class Recording" is a video and/or audio replication or photographic image of a class (including lectures and discussions) captured on a recording device that captures and stores images and/or sound including, but not limited to, audio recorders, video recorders, cellular phones, digital cameras, MP3 players, computers and handheld devices and stored on such device or other storage device or media. In other words, you cannot videotape, audio record nor take pictures of any part of the class or an office hours meeting (e.g., the images on your computer monitor or screen) with your smart phone/camera/device, absent prior express consent and authorization by the Instructor. This policy is not intended to affect the rights of students with disabilities under applicable law or TCNJ policies. TCNJ's class recording policy is available at: <https://policies.tcnj.edu/wp-content/uploads/sites/247/2018/01/Class-Recording-Policy-1.pdf> Violations of this policy by students may result in disciplinary action under the College's Academic Integrity Policy.

CODE OF CONDUCT AND INCLUSION STATEMENT LINKS: Students are responsible for awareness of the Code of Conduct, online at: <https://business.tcnj.edu/about-the-school-of-business/code-of-conduct/> and Inclusion Statement at: <https://business.tcnj.edu/2020/07/01/19938/>

AMERICANS WITH DISABILITIES ACTS (ADA) POLICY: Any student who has a documented disability and is in need of academic accommodations should notify the instructor and contact TCNJ's Accessibility Resource Center (<https://arc.tcnj.edu/>) (609-771-3199). Accommodations are individualized and in accordance with Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1992 (as amended). TCNJ's Americans with Disabilities Act (ADA) policy is available at <https://policies.tcnj.edu/?p=145>.

ACCESSIBILITY AND ACCOMMODATIONS:

Students who experience barriers in this course are encouraged to contact the instructor as early in the semester as possible. The Accessibility Resource Center (ARC) is available to facilitate the removal of barriers and to ensure reasonable accommodations. For more information about ARC, please visit: <https://arc.tcnj.edu/>.

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FINAL EXAM POLICY: Students are responsible for being present for all exams as scheduled by the college. TCNJ's final examination policy is available on the web: <https://policies.tcnj.edu/?p=266>

ELECTRONIC DEVICES, CELL PHONE AND TEXTING POLICY: No electronic devices that allow communication of any kind may be used during exams. Please refer to the above academic integrity policy. Turn off your microphone during the lecture to avoid distractions.

RIGHT OF REVISION AND CONTINGENT SCENARIOS: The Instructor reserves the right to revise or adjust the course syllabus as needed based on unforeseen events (e.g., circumstances such as COVID-19 that may affect course delivery), and students will be responsible for abiding by such changes. The instructor will follow policy changes issued by the College for contingent scenarios and will communicate to the students all changes to the syllabus.

RIGHT OF REVISION AND RESPONSES TO CONTINGENT SCENARIOS: The Instructor reserves the right to revise or adjust the course syllabus as needed based on unforeseen events (e.g., circumstances such as COVID-19 that may affect course delivery), and students will be responsible for abiding by such changes. The instructor will follow policy changes issued by the College for contingent scenarios and will communicate to the students all changes to the syllabus.

ACC202-04 Spring 2022

Date	Chapter	Topic
Tuesday, January 25, 2022	Chapter 1	Managerial Accounting
Friday, January 28, 2022	Chapter 1	Managerial Accounting
	Chapter 11	Balanced Scorecard
Tuesday, February 1, 2022	Chapter 13	Statement of Cash Flows
	Chapter 14	Financial Statement Analysis
Friday, February 4, 2022	Chapter 14	Financial Statement Analysis
Tuesday, February 8, 2022	Chapter 14	Financial Statement Analysis
	Chapter 2	Job Order Costing
Friday, February 11, 2022	Chapter 2	Job Order Costing
Tuesday, February 15, 2022	Chapter 5	CVP Analysis
Friday, February 18, 2022	Chapter 5	CVP Analysis
Tuesday, February 22, 2022	Review For Exam #1	
Friday, February 25, 2022	Chapter 6	CVP Analysis: Additional Issues
Tuesday, March 1, 2022	Exam #1 Chapters 1, 2, 5, 13, 14	
Friday, March 4, 2022	Chapter 6	CVP Analysis: Additional Issues
Tuesday, March 8, 2022	Chapter 7	Incremental Analysis
Friday, March 11, 2022	Chapter 7	Incremental Analysis
Tuesday, March 15, 2022	Spring Break	
Friday, March 18, 2022		
Tuesday, March 22, 2022	Chapter 8	Pricing
Friday, March 25, 2022	Chapter 8	Pricing
Tuesday, March 29, 2022	Chapter 9	Budgetary Planning
Friday, April 1, 2022	Chapter 9	Budgetary Planning
	Chapter 10	Budgetary Control & Responsibility
Tuesday, April 5, 2022	Review for Exam #2	
Friday, April 8, 2022	Chapter 10	Budgetary Control & Responsibility
Tuesday, April 12, 2022	Chapter 10	Budgetary Control & Responsibility
	Chapter 11	Standard Costs
Friday, April 15, 2022	Exam #2 Chapters 6, 7, 8 & 9	
Tuesday, April 19, 2022	Chapter 11	Standard Costs
Friday, April 22, 2022	Chapter 12	Planning for Capital Investments
Tuesday, April 26, 2022	No Class	
Friday, April 29, 2022	Chapter 12	Planning for Capital Investments
Tuesday, May 3, 2022	Review for Final Exam	
Friday, May 6, 2022	Project Presentations	