

JACKSON COMMUNITY COLLEGE
Managerial Accounting (ACC 234)
Instructor: James W. Shimko, CPA, MBA
Office: JW150E Phone: 990-1351 E-Mail: shimkojamesw@jccmi.edu
Winter 2014

Course Description:

Management level professionals from all disciplines will be faced with complex situations and decisions. Appropriate managerial accounting reports and critical thinking skills are crucial to a proactive management process. Learn about financial statement analysis, cash flow forecasting, job order costing in manufacturing, process costing in manufacturing, activity based costing in manufacturing, cost-volume analysis, cost behavior analysis, budgeting, responsibility accounting, case study analysis, critical thinking and decision making skills. Prerequisite: ACC 232

Course Objectives:

After completing Accountancy 234, the student will have the ability and skills to do the following:

- 1 To perform accounting computations accurately at the Accounting 234 level.
- 2 To utilize a master budget in the planning, operations, and evaluation stages.
- 3 To prepare, analyze and interpret reports found in a cost accounting system.
- 4 To analyze and prepare accounting entries for job order and process costing systems.
- 5 To apply principles of cost accounting and cost behavior to decision making situations.
- 6 To analyze and interpret non-routine business decisions utilizing various managerial accounting tools (i.e., C-V-P analysis, differential cost analysis, variable costing, et. al.).
- 7 To develop an awareness of the difference in managerial accounting in the U.S. and abroad.
- 8 To write and present clear and concise reports in a managerial accounting context.
- 9 To analyze ethical issues confronted by accountants in the managerial/cost areas.
- 10 To utilize current software in the accumulation of data and preparation of reports.
- 11 To gain an awareness of career opportunities in the managerial/cost accounting areas.

Materials Required:

Managerial Accounting, Garrison, Noreen and Brewer. 14th edition.

Self-Study Activity:

Each week there is a self-study activity that is to be completed on your own, it is not graded. The exercises and problems are listed on the schedule in the syllabus. These exercises and problems will aid you in learning the material. The answers for the questions are provided so that you can self-assess your knowledge. Complete the self-study activity before class and be prepared to present the exercises and problems during class activities.

Graded Homework Assignments:

The graded homework assignments are listed on the schedule in the syllabus. All graded homework assignments are to be saved in either Microsoft Word or Excel format. Assignments

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are submitted online through the dropbox provided for each week. The graded homework assignments due dates are shown in the syllabus. The graded homework assignments are to be completed by each student, no collaboration between students is allowed. If you have any questions about the project, do not post the questions on the Discussion Forum, email me with any questions on graded assignments. If a graded homework assignment is turned in late, there will be a 5 point deduction for each day late.

Discussion Forum (online):

There will be a graded discussion forum (7 points each) for ten different weeks. There will be questions posted in the forum. In order to receive full credit, you will need to post a minimum of two good quality posts with at least one post made by the Sunday before the due date. You can only post during the week, not before or after. For example, for Week 2 Discussion Forum, you can only post during Week 2 in order to receive credit- you cannot post before or after Week 2. A good quality post includes full sentences, correct grammar, and thoughtful analysis to support your viewpoint. If you cite information, please include where the information comes from (for example, the IRS Web site or the textbook). The discussion forum posts need to be in your own words- no copying and pasting from the text or another site.

Grading: Posts are graded on both frequency (3 points maximum) and quality (4 points maximum) for a total of 7 points maximum.

Frequency: Each day posted receives 1 point for frequency (plus an additional 1 point for posting on or before Sunday) for a total of 3 points for frequency.

Quality: High quality is 2 points per post with a maximum of 4 points.

There is a thread each week for "General Questions and Answers." You can post questions regarding the course material in that thread. Please do not post questions referring to graded projects, quizzes or tests. It is important that everyone does his or her own work for graded items so if you have a question about any graded work, email me the questions and do not post on the discussion forum.

Teamwork:

The teamwork score is based on preparation, attendance and active participation in cooperative learning activities. The grading is based on level of preparation, listening, quality of contributions and level of participation.

Attendance:

Attendance will be taken at the beginning of class. If you are not present for a class you are responsible for obtaining any information missed.

Tests:

There are 4 tests given. You must take the test on test day. If you miss a test **and** provide a good reason in writing to the instructor, you may make up that test by taking the comprehensive make-up test during the last week of class. The make-up test is comprehensive for Test 1, 2, 3, or 4. Any make-up work must be completed by the last week of class. The student is responsible for contacting the instructor to work out the time of the make-up test.

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Office Hours (other hours by appointment):

Monday	By appointment
Tuesday	Online 10:00 AM – 12 Noon
Wednesday	2:00 – 6:00 PM; 9:00-10:00 PM
Thursday	Online 10:00 AM – 12 Noon; 5:00-6:00 PM (LISD- Jan.)
Friday	By appointment

Other Information:

Special Assistance:

Students with disabilities who believe that they may need accommodations in this class are encouraged to contact the Center for Student Success at 517-796-8415, as soon as possible to ensure that such accommodations are implemented in a timely fashion.

Academic Honesty:

All assignments are to be your own work. According to the JCC Catalog, academic honesty is defined “as the ethical behavior that includes producing their own work and not representing others’ work as their own, either by plagiarism, by cheating or by helping others to do so.” The consequences of academic dishonesty include failure for the assignment and/ or failure in the course overall. The Student Rights and Responsibilities Handbook is found at this site:
<http://www.jccmi.edu/studentlife/handbook/>

JCC Associate Degree Outcomes (ADO’s)

The Board of Trustees has determined that all JCC graduates should develop or enhance certain essential skills while enrolled in the College. Several of these Associate Degree outcomes are addressed in this class as indicated above. ADO 9 – Working in Small Groups

Assessment and Evaluation:

Max Points

Homework Assignments (10 at 15 points each)	150
Teamwork	80
Online discussion forum (10 at 7 points each)	70
Tests (4 tests, 100 points each)	400
Total points	700

Final Grade:

	Percent	Scale
A	93-100	4.0
AB	88-92	3.5
B	83- 87	3.0
BC	78-82	2.5
C	73-77	2.0
CD	68-72	1.5
D	63- 67	1.0
DF	58-62	.5
F	0-57	.0

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Due date for Assignments and Discussion Forum – Tuesdays midnight

Date		Reading Assign.	Self Study	Graded
1/15 W		Chapter 1 Chapter 2 Cost Concepts		Disc Forum Due 1/21
1/22 W		Chapter 2 Chapter 3 Job-Order Costing	Ex 2- 2, 4, 5, 6, 7 P2-14	P2- 15, 18 Disc Forum Due 1/28
1/29 W	Review for Test 1 Graded teamwork		Ex 3- 5, 6, 8, 12, 19	P3- 24 Due 2/4
2/5 W	Test 1- Chap 1-3	Chapter 4 Process Costing		Disc Forum Due 2/11
2/12 W		Chapter 4	Ex 4- 1, 2, 5, 7, 12	P4- 13 Disc Forum Due 2/18
2/19 W		Chapter 5 CVP	Ex 5- 1, 4, 5	P5- 21, 27 Disc Forum Due 2/25
2/26 W	Review for Test 2 Graded teamwork	Chapter 6 Variable Costing	Ex 6- 1, 2	P6- 21 Due 3/4
3/5 W	Spring Break			
3/12 W	Test 2 – Chap 4-6	Chapter 7 Activity-Based Costing		Disc Forum Due 3/18
3/19 W		Chapter 7	Ex 7- 1, 2, 3, 4, 13	Ex 7-11 Disc Forum Due 3/25
3/26 W		Chapter 8 Profit Planning	Ex 8- 1, 2, 3, 4, 8	P8- 20 Disc Forum Due 4/1
4/2 W	Review for Test 3 Graded teamwork	Chapter 9 Flexible Budgets	Ex 9- 1, 3, 4	P9- 22 Due 4/8
4/9 W	Test 3 – Chap. 7, 8, 9	Chapter 10 Standard Costs		Disc Forum Due 4/15
4/16 W		Chapter 10	Ex 10- 6, 7, 8	P10- 11 Disc Forum Due 4/22
4/23 W	Review for Test 4 Graded teamwork	Chapter 11 Performance Measurement	Ex 11- 7	P11- 17, 18 Due 4/29
4/30 W	Test 4 – Chap. 10, 11			

Changes to the schedule will be announced during class