General Class and Course Information
Course ID: ACG2071
Course Subject: ACG
Course Number: 2071
Course Title: Managerial Accounting (AA)
Reference Number: 267969
Credits/ Clock Hours: 3.00
Term/Date: Summer 2020; 2020-06-01 - 2020-08-20
Days: TR
Time: 12:30 PM - 2:15 PM
Room: TBA TBA

Course Description: Introduction to managerial accounting concepts, including financial statement analysis, accounting's role in management decision-making, cost concepts and behavior, job order and process cost accounting, cost-volume-profit analysis responsibility accounting, differential analysis and capital investment analysis. (This is the second course in an introductory series.)

Prerequisite/Corequisite: Prerequisite: ACG2022

Instructor's Information
Name: Jude Estime
Telephone: (561) 862-4420
Faculty Webpage: https://www.palmbeachstate.edu/pf/Faculty.aspx?id=estimej
Email: estimej@palmbeachstate.edu

Information on REQUIRED textbooks
Managerial Accounting 15th Edition (With Connect Plus 1 semester)
9781308148380
Garrison, R.H.
Managerial Accounting 15th Edition by Garrison, R.H. (Palm Beach State College)
Your Campus bookstore offers a Price Match guarantee. If you find our class texts or access codes cheaper at Booksmart, Barnes & Noble, or Amazon the campus bookstore will match the price at the time of purchase, or for up to 7 days after purchase. Search your course materials by the ISBN provided in this syllabus to assure that your price match is acceptable.

Supplementary Books/Materials
Managerial Accounting 9780078025631, Ray Garrison, Eric Noreen, Peter Brewer, Jan 2, 2014
McGraw-Hill Education
Course Learning Outcomes

- Account for standard costs, price and quantity variances, time and efficiency variances, and variable overhead spending and efficiency variances and fixed overhead budget and production volume variances.
- Analyze financial statements using horizontal, vertical and trend analysis, and apply ratio analysis to determine a business's liquidity, profitability, solvency and market value.
- Classify costs and manufacturing inventories and differentiate between direct and indirect costs and factory overhead.
- Compute, using formulas or graphs, break-even points and net income at different levels of desired income, and how to compute margin of safety.
- Define the role of the accountant in management decision making, and state the similarities and differences between financial and managerial accounting.
- Demonstrate how controllable costs and non-controllable costs, differential costs, discretionary costs, sunk costs, and opportunity costs are used in decisions to add or drop product lines, make or buy material and establish selling prices.
- Describe the philosophy of planning and controlling capital investment expenditures.
- Determine product cost using job order costing or process costing techniques.
- Differentiate between responsibility accounting by cost, revenue and investment centers.
- Differentiate between variable, fixed, and mixed costs.
- Employ techniques of differential analysis to determine whether to lease or sell, discontinue an unprofitable segment, make or buy, or accept business at a special price.
- Explain the nature of capital investment analysis and the use of present value in making capital investment decisions.
- Prepare a flexible budget, and explain the principles of management by exception.
- Prepare a master budget, and describe the basic principles of strategic planning.
- Record material, labor and factory overhead in the manufacturing process, and compute and apply predetermined overhead rates.

Class Information
05/19/2020 Chapter 1
05/21/2020 Chapter 1
05/26/2020 Chapter 2
05/28/2020 Chapter 3
Assignments, Tests, Quizzes and Final Exam Schedule, with percentage/points of grade

Tests (4) 70%
Homework(Connect) 25%
Class Participation 05%
Total 100%

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**Attendance Policy**

Students are expected to attend all courses and course activities for which they are registered. Any class meeting missed, regardless of cause, reduces the opportunity of learning and may adversely affect a student's achievement in the course. Students are required to attend at least 90% of the class meetings in order to receive credit for the course. An accurate record of attendance will be kept for each course. If a student misses one third or more of a class session, the student will be counted absent. Three tardies will count as one absence. Leaving early is the same as being tardy.

**Electronic Device Policy**

Cell phones and laptops may only be used in class when they are being utilized for course work such as dictionary usage or note taking. Usage of cell phones for personal matters during class will result in dismissal from the class on the first offense and withdrawal from the class on the second offense. If you have an emergency and are waiting for a phone call, inform the instructor ahead of time.

Students may email the instructor at any time. Homework should NOT be emailed to the instructor but rather handed in during class. Students may request permission to email assignments directly to the instructor on a case by case basis.

PBSC email: All communications to and from the student and professor will be completed by using your PBSC email address. Your email address may be found on your PantherWeb page. It will need to be activated. Please follow instructions given the first time you sign in.

**Late Assignment Policy**

All assignments count towards the final grade. Students should establish connections with other students to get notes and assignments from missed classes. Students must contact the instructor as soon as possible after missing an assignment to make the necessary arrangements with the instructor. Late homework assignments will be accepted up to ONE class day after it is originally due. TEN points will be deducted from the final score of late work. Late work will be accepted only two times per student per semester.

**Make-up Exam Policy**

Students must contact the instructor as soon as possible after missing a quiz, test, or exam (all of which count toward the final grade) to make arrangements with the instructor. The instructor may provide makeup quizzes, tests, or exams at her own discretion, may provide a different version of the test, and may require its completion outside of class.

**Academic Dishonesty Policy**
Academic dishonesty includes the following actions, as well as other similar conduct aimed at making false representation with respect to the student's academic performance: (1) Cheating on an exam, (2) Collaborating with others on work to be presented, if contrary to the stated rules of the course, (3) Submitting, if contrary to the rules of the course, work previously submitted in another course, (4) Knowingly and intentionally assisting another student in any of the above actions, including assistance in an arrangement whereby work, classroom performance, examination, or other activity is submitted or performed by a person other that the student under whose name the work is submitted or performed, (5) Plagiarism.

**Academic Dishonesty Penalty for Violation**

Academic dishonesty will result in a failing grade for this class.

**Withdrawal Policy**

Student will be withdrawn by the professor for excessive absences after missing four consecutive classes.

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**Online (WP) Class Information**

This course is taken completely on the Internet (Online) without attending a classroom on campus. Some courses may require students to take examination(s) in a proctored lab setting. Before you decide to take the course via online delivery, it is recommended that you carefully review the:

- **Online Course Syllabus Supplement**
  
  [http://edtech.palmbeachstate.edu/elearn/resources/student/syllabus-supplement.htm](http://edtech.palmbeachstate.edu/elearn/resources/student/syllabus-supplement.htm)

  to obtain Detailed Facts & Information about:

**Blackboard Access**

- Access to your Online Course is AVAILABLE each term on the FIRST DAY OF CLASSES

**Blackboard Orientation and Assistance**

- How to Register for the Free Online Orientation Course: ELO1000
- How to obtain Blackboard assistance from the Online Student Support Center

**Blackboard Tips & Tutorials**

- How to Ensure your Computer is Compatible
- Ensure you Understand Examination and Assignment Rules
- Learn the Functions of Blackboard

Then proceed to - Palm Beach State Blackboard

([https://palmbeachstate.blackboard.com](https://palmbeachstate.blackboard.com))

to Login to your Online Course (not available before the first day of class) using the same **USERNAME and PASSWORD** you used to register for classes.

For Additional Information and Obtaining Assistance visit the eLearning Student Support Center
Distance Learning Requirements

Computer Systems
Your computer system resources must be compatible with the Learning Management System (LMS) used to deliver/manage course content. System Check (analysis) is provided on the course login page at https://palmbeachstate.blackboard.com. Your computer needs to be configured per recommended settings. Failure to do so generally results in test submission and other participative action errors. These types of errors are generally not accepted as an excuse for missed submissions.

SLC Computer Lab
If students do not have access to a computer at home, the SLC Computer Lab at a Palm Beach State campus can be used to complete course assignments. Visit the SLC Computer Lab webpage at http://www.palmbeachstate.edu/slc for location and hours.

Student Computer & Learning Management System Skills
Students need to possess basic web-browsing skills and need to learn the functions of the Learning Management System (LMS). Students can learn how to use the LMS by enrolling in a free ELO1000 Online Orientation Course. Online video tutorials are provided for all major LMS functions and can be accessed from the online classroom by clicking on the ‘Support’ tab on the right-hand side of the course window.

Course Login
Information on how to change your password and solving other login related issues is provided on the LMS Login Page: https://palmbeachstate.blackboard.com – simply follow the link

Please keep in mind:
Username: Your PBSC Student ID
Password: Your PBSC Password (must be 6 characters)

Online Textbook Purchase
The textbook(s) can be purchased at the PBSC Campus Bookstore or online at http://www.bkstr.com/palmbeachstcentralstore/home.

For Online Course Assistance, please contact your:

- Professor/Instructor -- with Course Instructional Content (assignment/test availability dates, course instructions, etc.) issues.
- Student Helpdesk -- with Username/Password & General Access issue: Phone: 561-868-4000.
- Online Student Success Specialist -- for all LMS (Blackboard) issues and assistance: Phone: 561.868.3303
  Email: elearningsuccess@palmbeachstate.edu
  Web Form: http://palmbeachstate.co1.qualtrics.com/SE/?SID=SV_etgXQrKPN7GX0YI6&Q_JFE=0
**Student Code of Conduct**

**Unauthorized Use of Voice and Video Recording**
Using any device to make an audio or video recording of any person without their prior knowledge or express consent.

**College Policies**

**Academic Dishonesty/Integrity**
Academic misconduct including, but not limited to, unauthorized use of aids, cheating, fabrication, plagiarism, or facilitating academic dishonesty in the classroom or other college environments, as defined below:

**Plagiarism**
- Taking the words or specific substance of another and either copying or paraphrasing the work without giving credit to the source.
- Submitting a term paper, examination or other work written by someone else.
- Failure to give credit in a footnote for ideas, statements of facts or conclusions derived by another.
- Failure to use quotation marks when quoting directly from another person, whether it is a paragraph, a sentence or even a part thereof.
- Similar and extended paraphrasing of another.

**Cheating**
Using unauthorized notes, study aids, or information from another student or student’s paper on an in-class examination; altering a graded work after it has been returned, then submitting the work for regrading; and allowing another person to do one’s work and to submit the work under one’s own name or otherwise not following the rules or instruction to gain an advantage.

**Fabrication**
Presenting data in a piece of work that were not gathered in accordance with guidelines defining the appropriate methods for collecting or generating data and failing to include a substantially accurate account of the method by which the data were generated or collected.

**Aiding and Abetting Dishonesty**
Providing material or information to another person with knowledge that these materials or information will be used improperly pursuant to Florida Statutes 877.17 (1).

**Forgery**
Altering documents affecting academic records; forging a signature of authorization or falsifying information on an official academic document, election form, grade report, letter of permission, petition, or any document designed to meet or exempt a student from an established College academic regulation.

**Warning:** Students may not withdraw from a class to avoid a failing grade as a result of such a violation.

Please refer to the Palm Beach State College Student Handbook (www.palmbeachstate.edu/current for link to the student handbook).

**Classroom Etiquette and Student Behavior Guidelines**
Students will demonstrate respect for professors and fellow students. Behavior that is
Deemed disruptive to a positive learning environment will be addressed by the professor and may result in a warning. If the student's behavior is deemed extreme in nature, the student will be referred to the dean of students for disciplinary action in accordance with the Student Handbook. Consequences for such behavior may result in formal conduct charges and sanctions.

**Computer Competency Component**
Each student will, to the satisfaction of the professor, demonstrate a fundamental understanding of basic computer operations through various professor-determined exercises and/or assignments.

**Center for Student Accessibility**
Students with disabilities are advised, in compliance with federal and state laws, that accommodations and services are available through the Center for Student Accessibility (CSA). It is the student's responsibility to contact the Center for Student Accessibility office and to submit appropriate documentation prior to receiving accommodations or services. Please see the website at [https://www.palmbeachstate.edu/CSA](https://www.palmbeachstate.edu/CSA) for additional information.

**Eating, Drinking and Smoking**
Eating and drinking are confined to areas designated on the campus. Smoking, including electronic cigarettes (also known as e-cigarettes, vapors, vaporizers, or nicotine vaporizers), is not permitted in any College building and only in areas designated at each campus.

**Final Course Grade Appeal**
The evaluation of academic work is the responsibility of the faculty member/instructor. The method for assigning the final course grade is established by the faculty member/instructor. Per Board Rule 6Hx-18.3.191, faculty/instructors shall communicate the grading policy of the course to their students in writing. If this policy changes during the term, students should be notified of any changes in writing. The method to determine final course grades must be communicated to students in a course syllabus prior to the beginning of the course. Should a student have a question about a final course grade, please follow the procedures as outlined in the student handbook: [www.palmbeachstate.edu/current](http://www.palmbeachstate.edu/current).

**Mid-Term Grade Reporting**
Within one week after the close of the mid-term grading period, mid-term grades will be made available to all students for each class by either written notification or individual conference.

**Student Responsibility Policy**
When a student attends the College, s/he becomes subject to its jurisdiction. Students are expected to conduct themselves in a responsible manner, in all areas of campus life. By enrolling, they pledge to obey the rules and regulations of the College and are responsible for observing all College policies and procedures as published in the student handbook, the College catalog, and other College publications which may be related to specific program of study. The student will be responsible for preparing for class, participating in class, and completing assignments on time.

**Palm Beach State Websites of Interest**
Please see this web page ([www.palmbeachstate.edu/current](http://www.palmbeachstate.edu/current)) for a list of web addresses for students.
Withdrawal Policy for Individual Courses
The last day to withdraw from a College course with a "W" grade in this course is 2020-07-27. It is the responsibility of the student to use the PantherWeb system or visit a campus Registrar’s office to withdraw. An official withdrawal entitles the student to a grade of "W" in the class. Students may not withdraw from a class to avoid a failing grade as a result of a violation of the Academic Dishonesty/Integrity Policy.

Department Contact Information
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