



<b>Department:</b>	Business Department	
<b>Instructor:</b>	Fred L. Blake, AA, BBA, MBA	
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<b>Office Location:</b>	Building: OC	Room # 117
<b>Course Title:</b>	Managerial Accounting	
<b>Course #:</b>	Acct 2302-009	CRN 44820
<b>Class Time</b>	Tuesdays (6:00 PM - 9:00 PM)	
<b>Classroom:</b>	Building: OC	Remote via Zoom
<b>Website</b>	www.sacaccounting.net	

## Course Syllabus - Spring 2024

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### A. CATALOG DESCRIPTION.

This course is an introduction to the fundamental concepts of managerial accounting appropriate for all organizations. Students will study information from the entity's accounting system relevant to decisions made by internal managers, as distinguished from information relevant to users who are external to the company. The emphasis is on the identification and assignment of product costs, operational budgeting and planning, cost control, and management decision making. Topics include product costing methodologies, cost behavior, operational and capital budgeting, and performance evaluation.

**B. PREREQUISITES:** Financial Accounting - ACCT 2301

### C. TEXT AND SUPPORT MATERIALS.

John J. Wild / Ken W. Shaw, 2022

**Financial & Managerial Accounting, 9e**, McGraw-Hill Education  
(ISBN-13: 978-1-264-09867-5)

The e-book and homework access have been included as Instructional Materials (IM) for this course with an Instructional Materials Charge. No additional materials are required.

**Access to the Internet**  
**Basic Calculator**

**D. OBJECTIVES:** To introduce and provide a basic understanding of the following areas of accounting:

1. Characteristics of managerial accounting and management's use of accounting information.
2. Job order costing systems.
3. Process order costing systems.
4. Cost behaviors and cost-volume-profit analysis in decision making.
5. Responsibility accounting.
6. Management decision analysis, including capital budgeting.

**E. METHODS OF INSTRUCTION:** Include, but are not limited to, readings, lecture, PowerPoint, blackboard illustrations, class discussions, audio-visual presentations, exam reviews, handouts, and group activities.

**F. LEARNING OUTCOMES:** Upon successful completion of this course, students will:

1. Identify the role and scope of financial and managerial accounting and the use of accounting information in the decision making process of managers.
2. Define operational and capital budgeting, and explain its role in planning, control, and decision-making.
3. Prepare an operating budget, identify its major components, and explain the interrelationships among its various components.
4. Explain methods of performance evaluation.
5. Use appropriate financial information to make operational decisions.
6. Demonstrate use of accounting data in the areas of product costing, cost behavior, cost control, and operational and capital budgeting for management decisions.

**Learning outcomes will be measured on the basis of comprehensive problems, and written examinations.**

## **G. COURSE REQUIREMENTS AND GRADE COMPUTATION:**

### **1. College Requirements**

A written comprehensive final examination, not to exceed two and one-half hours in length, shall be given at the end of each semester for each course at the scheduled time. Any exceptions to these requirements must be approved by the appropriate dean. Other examinations are given at the discretion of the instructor.

A student who must be absent from a final examination should petition that instructor for permission to postpone the examination. Because of the nature of accounting classes it is necessary for you to remain current and attend all classes and scheduled activities.

**A student without permission to be absent from a final examination is graded "F".**  
(San Antonio College Bulletin, Faculty Handbook – January 1995)

### **2. Departmental Requirements:**

Students are responsible for reading and studying each chapter prior to The class lecture and discussion of the chapter. This is very critical. Your success in this class is dependent upon your continued commitment maintaining a daily study time outside the classroom.

### **3. Instructor Requirements:**

#### **– Course Grading –**

90	–	100 %	=	A
80	–	89 %	=	B
70	–	79%	=	C
60	–	69%	=	D
Below		60%	=	F

## **H. COLLEGE POLICIES:**

1. San Antonio College does not discriminate on the basis of race, religion, color, national origin, sex, age, or disability with respect to access, employment programs or services.
2. Students are urged not to bring children to either class or a lab. Minors under the age of twelve (12) must not be left unattended on campus. (College Academic Council - Apr. 1998)
3. ADA Statement: "As per Section 504 of the Vocational Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, if accommodation is needed, contact the Office of Disability Support Services, CAC 124C, Phone: 486-0020."
4. A Rapid Response Team exists for the purpose of responding to emergencies. If you have a disability that will require assistance in the event of a building evacuation, notify Disability Support Services, Chance Academic Center 124C, Phone: (210) 486-0020.

5. Academic Dishonesty: Students may be subject to disciplinary proceedings, resulting in an academic penalty or disciplinary penalty for academic dishonesty. Academic Dishonesty Includes, but is not limited to cheating on a test, plagiarism and collusion. For additional information refer to the Student Code of Conduct in the San Antonio College Bulletin.
6. Students are required to silence all electronic devices (e.g., pagers, cellular phones, etc.) When in classrooms, laboratories and the library. (College Academic Council - January 2000)
7. Attendance: Regular and punctual attendance at all classes and laboratories is required. Students absent for any reason are responsible for all work missed. Absences are recorded, without exception, from the official date of enrollment. The counting of absences begins on the first day of a student's enrollment in the course after classes begin. A student absent the equivalent of two weeks of instruction, in a regular semester, **may** be dropped. If a student is dropped from a class for excessive absences, a grade of "W" will be assigned. In case of cancelled classes, due to inclement weather or other emergencies, attempts will be made to assure that classroom hours are rescheduled.
8. San Antonio College is a smoke free campus.
9. Emergency Information: Please make a note of the following numbers for use in emergency situations or if you have questions regarding weather cancellation of classes.
  - SAC DPS Emergency Number: 210-222-0911
  - SAC DPS General Phone: 210-485-0099
  - SAC DPS Weather Phone: 210-485-0189 (for information on college closures)
10. Students must also abide by the policies, procedures, and rules set forth in the "Student Code of Conduct" and all other policies set forth in the San Antonio College Bulletin.

**J. SAC ACCOUNTING WEBSITE**: The SAC Accounting Website is maintained for the use of the class enrolled students. This website ***is not*** a part of the College ACES website. This website provides basic information, course resources, class assignment assistance, and other course related data that can be accessed on-line for those students with access to a computer. If you do not have a personal computer, you can access the world-wide web from the computers located in the on-campus computer labs.

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**ASSESSMENT AND EVALUATION**  
**(Class Procedures and Grading)**

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**I. METHOD OF ASSESSMENT.** Your final course grade will be determined by your performance in terms of:

- 1. Assigned Problems..... 11%
- 2. Four Chapter Exams..... 64%
- 3. Comprehensive Final Exam..... 20%
- 4. Attendance/Participation..... 5%
- Total..... 100%

**A. Assigned Problems** are due the class session following the completion of the lecture and the discussion of the related chapter.

1. McGraw-Hill’s Connect Homework System is used for this course.
  - a. It is a web-based assignment and assessment solution that can be used to accomplish your homework assignments.
  - b. **Registration:** All accounting classes are a part of the Instructional Materials (IM) Program. When students enroll in this course, part of the course tuition will include a fee for the Connect System. Also included will be access to an e-textbook.
  - c. A separate handout will be provided, with registration information and procedures.
2. Check figures are provided for most of the homework problems. These check figures are found with the e-textbook assigned problems (noted in red in the Requirements section).
3. Missed homework may be made up by completing the "B" series problems. In most cases, the “B” problems contain the same type of transactions, only the amounts and names are different.
  - a. The textbook “B” series of problems are not assigned in the Connect Homework System. Therefore, you will have to complete these problems manually, using either the provided generic forms or ones that you create.
  - b. Complete the “B” assignment as instructed in the textbook.
  - c. Submit the make-up problem documents for grading.
4. When more than one homework problem is assigned for a chapter, the grades for all of that chapter's assignments will be averaged into a single grade.

**B. Comprehensive Problem.** The following comprehensive problem is optional work that can be completed manually for ***extra credit***. Extra credit earned can be up to 5%, added to your total course basic grade, based on the quality of the work accomplished. The due date for this problem is indicated below.

**Due Date**

Comprehensive Problem ..... March 26, 2024

**C. Chapter Exams.**

1. Four chapter exams will be conducted, as scheduled in the official course syllabus.
2. An exam review will be provided and discussed the class session prior to each exam date.
3. Make-up exams will be given for an excused absence. Please advise in advance (when possible) if you will miss an exam, so that arrangements can be made for a make-up exam. All make-up exams, not otherwise scheduled, will be given the last week before the course final examination date.

**D. Final Exam.**

1. The Final Exam is comprehensive, will consist of both objective and problem-type questions, and will be given at the end of the semester. Everyone must take the final exam.
2. A student, who must be absent from a final exam, should request permission to postpone the exam. A student absent, without permission from a final exam, will be given a grade of "F". Postponed exams result in an initial grade of "I". The postponed final exam must be taken within 120 calendar days from the end of the semester, or the grade automatically becomes an "F".

**E. Attendance/Participation.** Attendance and class participation are considered key to the successful completion of the course. This portion of your final grade will be based on the days you are present in class.

1. This class will be conducted remotely via the Zoom process. Attendance will be recorded based on your participation in the scheduled Zoom meetings. Separate instructions will be provided for joining and participating in the on-line Zoom class sessions.
2. Students are expected to attend every class session. A student who has accumulated absences equivalent to two weeks of class, **may** be dropped from the class.
3. Students, who stop attending class for any reason, should contact the instructor to officially withdraw from the class. It is the student's responsibility to drop a course.

- F. **Student Course Progress.** A Class Points Tracking Form is provided so that you can track your course progress throughout the semester.
- G. **Course Material Retention:** All student course related materials (i.e., exams, homework, work papers, etc.) will be retained for a period of one year.

## II. **OTHER COMMENTS.**

- A. Since I am not on campus every day of the week, you may call me at home (up to 10 PM) any day of the week, including weekends, if you need additional help with homework or any other course issue. If I am not home, please leave a message and I will return your call as soon as I can.
- B. I will be available, before and after class, for student conferences or assistance with any of your course work. Help is on a "first-come, first-served" basis unless you have made an appointment. If you need more time than indicated, let me know so that I can make arrangements to meet you at some other time.
- C. A student that does not complete all required course work, by the end of the semester, may be eligible for an Incomplete ("I") grade. If you receive an "I" grade, you have an additional 120 days to complete the missing work. The last day to complete a Spring 2024 Incomplete (I) grade is September 8, 2024.

### ASSIGNMENTS (Tentative Schedule)

Date	Topic	Assignments	
		Chapter	Problems
Jan 16	Course Introduction.....	—	----
	23 Managerial Accounting Concepts and Principles.....	14	14-3A
	30 Job Order Costing and Analysis.....	15	15-5A
Feb 6	Process Costing and Analysis.....	16	16-4A
	13 Activity-Based Costing and Analysis.....	17	17-3A
	Review for Exam #1 (Chapters 14-16)		
	20 Cost Behavior and Cost-Volume-Profit Analysis.....	18	18-6A
	Exam #1 (Chapters 14-16)		
	27 Variable Costing and Analysis.....	19	19-2A
Mar 5	Master Budgets and Performance Planning.....	20	20-1A
	Review for Exam #2 (Chapters 17-19)		
	19 Flexible Budgets and Standard Costs.....	21	21-4A
	Exam #2 (Chapters 17-19)		
	26 Performance Measurement & Responsibility Acctg.....	22	QS 22-12, QS 22-13
Apr 2	Relevant Costing for Management Decisions.....	23	23-1A, 23-3A
	Review for Exam #3 (Chapters 20-22)		
	9 Capital Budgeting and Investment.....	24	24-1A
	Exam #3 (Chapters 20-22)		
	16 Review for Exam #4 (Chapters 23-24).....	---	----
	23 Exam #4 (Chapters 23-24).....	---	----
	30 Comprehensive Final Exam Review.....	---	----
May 7	Final Exam (Chapters 14-24).....	---	----
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<b>No-Class Days:</b> Martin Luther King Day.....January 15, 2024			
Spring Break.....March 11-17, 2024			



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**CLASS POINTS - STUDENT PROGRESS TRACKING FORM**

**Assigned Problems (11%)**

**Participation/Attendance (5%)**

**Chapter Exams (64%)**

Ch. 14 \_\_\_\_\_

Participation Points.....            
 (Days Present \_\_\_ / 16 x .05) (B)

Ch. 14 - 16 \_\_\_\_\_

Ch. 15 \_\_\_\_\_

Ch. 17 - 19 \_\_\_\_\_

Ch. 16 \_\_\_\_\_

Ch. 20 - 22 \_\_\_\_\_

Ch. 17 \_\_\_\_\_

**Comprehensive Problem (5%)**  
**(Extra Credit - Optional)**

Ch. 23 - 24 \_\_\_\_\_

Ch. 18 \_\_\_\_\_

Problem #3.....            
 CP Points.....            
 (Grade x .05) (D)

Total 4 Exams \_\_\_\_\_

Ch. 19 \_\_\_\_\_

Average Exams \_\_\_\_\_  
 (Total Exams /4)

Ch. 20 \_\_\_\_\_

Exam Points.....            
 (Average x .64) (C)

Ch. 21 \_\_\_\_\_

Ch. 22 \_\_\_\_\_

Ch. 23 \_\_\_\_\_

Ch. 24 \_\_\_\_\_

Sub-Total           

Avg Grade \_\_\_\_\_  
 (Sub-Total /11)

HW Points.....            
 (Avg Grade x .11) (A)

**Grading Structure:**

- A.....(90-100)
- B.....(80-89)
- C.....(70-79)
- D.....(60-69)
- F.....(Below 60)

**SUMMARY**

Assignments.....(A)..\_\_\_\_\_

Participation.....(B)..\_\_\_\_\_

Chapter Exams.....(C)..\_\_\_\_\_

Extra Credit.....(D)..\_\_\_\_\_

Sub-Total.....\_\_\_\_\_

Final Exam (20%)  
 Grade \_\_\_ x .20).....\_\_\_\_\_

Survey Credit (2%).....\_\_\_\_\_

Total Points.....