**Professor:** Jennifer Burbage, CPA  
**Email:** BurbageJ@cofc.edu and Oaks  
**Office:** Beatty Center 430  
**Office hours:** In my office (Beatty 430) in person on Wednesdays from 10 am – 2:00 pm. By appointment via Zoom on Monday and Friday from 9 am – 2 pm. I can also meet via zoom on Wednesday, but will limit my scheduling if I have a lot of people who come in person.

**Spring 2021 course format** In order to accommodate as many students as possible in a way that each student can learn best AND feel safe, I will be teaching in the classroom noted on the semester schedule AND these lectures will be live on Oaks. I will take a poll before the semester starts to determine your preference. **Once you have decided to be in person or remote, you need to stick with that decision – unless we discuss a change in advance.** I expect you to be in the classroom if you have opted to be there and, likewise, if you have opted to remain remote, our class is scheduled for a specific time, so I expect you to log into Zoom with your webcam. If you have a valid reason to miss class, you may request that I record the lecture for you – however, I do NOT plan to record every lecture. This request must be made BEFORE our class period (obviously I expect this to be a rare circumstance since you can be online and don’t have to get yourself anywhere). **If your situation related to COVID changes and you need to transition from in person to remote, please communicate with me. Likewise, I understand that many of you wish to be in person but would like to start remote to let more time pass after the break – please just let me know.**

If my poll results determine that more people wish to attend in person than the Registrar has deemed ‘safe’, I will set up a rotating schedule that I will communicate to the in-class students. If that is the case, it is even more imperative that you show up for class if you have opted to do so – you are using a spot that someone else might want.

Regardless of your choice for format, I will put all exams on Oaks and administer them online; however, I am happy to be in the classroom and allow you to be there as well if that is a better environment for you. All exams will be completed online, but I also accept scratch paper (and handwritten answers that I can read and follow).

**SYLLABUS:** If you do not understand any part of this syllabus, please contact me as soon as possible. This syllabus and the accompanying course schedule are tentative, however, and subject to change either verbally or in writing.

**REQUIRED TEXT AND MATERIALS:**
- Whitecotton, Libby, and Phillips, *Managerial Accounting* (3rd edition, McGraw-Hill) ISBN: 978-0-07-782648-2 - this is a **REQUIRED** textbook; however, you may (and I strongly recommend you do) use the e-book that comes with the purchase of CONNECT (much better deal than purchasing the book and the code separately)
- **Access to CONNECT Accounting – registration information for your course section is on Oaks**
- **Computer with webcam and microphone** – this semester, if you choose to attend class via Zoom, I will require that you have your webcam on during class so that you can be as engaged as possible in the class. You will also be required to use your webcam during exams (you will have to download the Respondus Lockdown Browser for certain aspects of quizzes and/or exams).  
- Calculator – you will need a four function (+, -, x, ÷) calculator for exams.
**OAKS:** All communications about homework, schedule, class, etc. will be sent via OAKS.

Please ensure that you have a valid Oaks account and all the necessary login information. Please also ensure that you can (and frequently DO) access your College of Charleston email account.

Information about the course including the syllabus, tentative schedule, class notes, and instructor’s office hours can be found on Oaks. I will also post quiz solutions, handout problems, etc. in advance of all exams so that you have the material you need to study. Links to our Zoom classes and office hours will also be provided via Oaks.

**Communication: What you should expect from me:**

- I will communicate schedule changes as soon as I know about them
- If you contact me via email, you should expect to hear from me within 24 hours (48 hours during weekends and holidays). If you don’t hear back within this timeframe, you are more than welcome to send your message again – I DO sometimes miss messages as I tend to get a lot, but I will never purposely ignore you!
- I will be as available as I possibly can be – please reach out if you have concerns

**Communication: What I expect from you:**

- Before you ask a question, ask yourself – is the answer in the syllabus? (or already mentioned in a recent email)
- When you send a message, provide your name and section of the course (either the section number or the time of your class)
- Use your resources (Connect has some really helpful resources; your classmates may be resources via discussion boards, etc.)

**COURSE LEARNING OBJECTIVES:**

After completing ACCT 204—Managerial Accounting students should be able to:

1. Explain how managerial accounting is used to support the key functions of management.
2. Describe different ways to think about costs and identify costs according to their behavior.
3. Determine the cost of a product or service using traditional and activity-based costing systems.
4. Analyze and understand the concepts of contribution margin, breakeven point, and cost-volume-profit analysis.
5. Conduct incremental analysis to make a variety of managerial decisions (e.g., accept special orders, make-or-buy, keep-or-drop, sell-or-process further).
6. Prepare an operating budget and understand its use.
7. Demonstrate a basic understanding of standard costs and perform variance analysis between actual and standard costs.
8. Evaluate the performance of decentralized responsibility centers using several metrics.
9. Use a variety of techniques to analyze and make capital investment decisions.

Unlike financial accounting, there are no generally accepted procedures in management accounting. Each firm has its own set of reports, analyses, and procedures. More important than learning the principles and procedures of management accounting is your ability to properly choose and apply those principles and procedures to a situation and then effectively communicate your findings. This course will emphasize your learning to choose and appropriately apply the procedures and to analyze and communicate your results.
SCHOOL OF BUSINESS LEARNING OBJECTIVES RELEVANT TO THIS COURSE:
Ethical Awareness: Students will recognize and be able to appraise ethical dilemmas involved in business decisions.
Global Awareness: Students will recognize and examine the global implications of business decisions.
Problem Solving Ability: Students will demonstrate critical thinking skills in identifying and evaluating problems and opportunities in the business environment and apply analytical techniques to formulate creative solutions.

DEPARTMENT OF ACCOUNTING AND BUSINESS LAW LEARNING OBJECTIVES RELEVANT TO THIS COURSE:
This introduction course is designed to provide students with a basic understanding of the most fundamental concepts in managerial accounting and thereby Convey Discipline-Specific Knowledge. Through the material covered the course will Promote Ethical Awareness and expose the students to ethical and social dilemmas.

PREREQUISITES:
Accounting 203 or approved equivalent

COURSE DESCRIPTION: A survey of accounting information critical to being able to effectively plan and control operations and make good business decisions. ACCT 204 is the second course in the Principles of Accounting sequence. This course examines business decisions made by management in the performance and the internal control of their organizations. The essential difference between financial accounting and managerial accounting is that, while there are common techniques for managerial accounting, there are no mandatory STANDARDS for managerial accounting. Each organization and each industry have different performance measures, value drivers, and information needs in running their organization. You, as a manager, will need to understand your industry and organization, and gather the relevant information you will require to run your business effectively. In this course, I will attempt to teach you the importance of decision making and analysis of business information which is crucial to effective management.

It is your responsibility to seek help with any material that is not understood, either through questions in class or through individual help. I will be available during office hours and by appointment. It is critical that you do not fall behind. If at any time you have difficulty with material, or begin to fall behind, contact me immediately.
GRADING:
It is your responsibility to read the syllabus and learn the course policies and procedures. Not knowing course policies and procedures is not an excuse for not following class guidelines and will result in grading penalties.

<table>
<thead>
<tr>
<th>Activities</th>
<th>Points Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homework</td>
<td>50</td>
</tr>
<tr>
<td>Classroom / attendance</td>
<td>10</td>
</tr>
<tr>
<td>Syllabus Quiz</td>
<td>10</td>
</tr>
<tr>
<td>Content Quizzes (11 quizzes; one is dropped)</td>
<td>100</td>
</tr>
<tr>
<td>Exam 1 (Chapters 1, 2 &amp; 4)</td>
<td>90</td>
</tr>
<tr>
<td>Exam 2 (Chapters 3, 5, 8 &amp; 9)</td>
<td>90</td>
</tr>
<tr>
<td>Exam 3 (Chapters 5, 6 &amp; 7)</td>
<td>70</td>
</tr>
<tr>
<td>Exam 4 (Chapters 10 &amp; 11)</td>
<td>50</td>
</tr>
<tr>
<td>Total Points</td>
<td>470</td>
</tr>
</tbody>
</table>

GRADING SCALE:
The following grading scale will be used as a guideline in assigning grades.

<table>
<thead>
<tr>
<th>Letter Grade</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>92%+</td>
</tr>
<tr>
<td>A-</td>
<td>90.0</td>
</tr>
<tr>
<td>B+</td>
<td>87.0</td>
</tr>
<tr>
<td>B</td>
<td>82</td>
</tr>
<tr>
<td>B-</td>
<td>80.0</td>
</tr>
<tr>
<td>C+</td>
<td>77.0</td>
</tr>
<tr>
<td>C</td>
<td>72.0</td>
</tr>
<tr>
<td>C-</td>
<td>70.0</td>
</tr>
<tr>
<td>D+</td>
<td>67.0</td>
</tr>
<tr>
<td>D</td>
<td>62.0</td>
</tr>
<tr>
<td>D-</td>
<td>60.0</td>
</tr>
<tr>
<td>F</td>
<td>Below 60%</td>
</tr>
</tbody>
</table>

EXAMS:
Exams are intended to measure your understanding of the topic areas and subject matter in the field being studied. Your ability to solve problems similar to those found in the text represents only a small, but important, portion of this understanding. Concepts and theories are an integral part of your education. When you are working in business and industry, you will rarely encounter problems presented precisely as they are in class or in the textbook. Therefore, the ability to transfer knowledge is essential. This ability is tested on exams. Exams are only to be taken by students who are enrolled in the course. Any student who drops the class or is not enrolled in the class should not sit for an exam. Violations of this policy will be reported to the Honor Court.
ADDITIONAL POLICIES FOR EXAMS:

- You may only have a four-function calculator and one or more pencils on your desk while taking the exam. No sharing of calculators is allowed. You may not use a cell phone as a calculator.
- Once you begin the exam, you will not be allowed to leave the room without turning in the exam as being completed.
- Makeup exams will be given when exams are missed due to participation in an athletic event or other extracurricular activity in which you are an official representative of the College. Appropriate documentation is required to support such a claim. Exam dates are shown on the semester schedule. Please inform me as soon as possible if you know you will be participating in an official College activity on one of these dates.
- If you miss an exam due to an excused absence, the instructor can either give you a make-up exam or require you to take a comprehensive final.
- An absence is considered unexcused unless and until it is classified as excused through the Office of the Dean of Undergraduate Studies. If you miss any test due to an unexcused absence, a grade of zero (“0”) will be assigned for that test. If you miss more than one exam, the final exam will be cumulative.
- During the exam, I will only answer clarification questions.
- Cell phones must be turned off and put away in book bags, back packs, or purses.
- Exams may consist of multiple choice, short answer, and/or essay/problem questions. The questions will come from course material covered in class discussions, assigned readings, and from the integration of material from any homework assignments, cases, projects and exercises.
- Online exams: Exams will be administered via Oaks (or Connect) and must be completed independently (alone and no reference materials) within the time allotted for the exam. During the exam, you will be only be permitted to access the exam and scratch paper (no other browsers or apps). You will keep your webcam on and you will show your clean workspace.
- Students with disabilities who have the proper documentation through SNAP services for extended exam times should contact me in advance to set up extra time and/or additional accommodations. I will work with you!

HOMEWORK:

Homework assignments will be due according to the tentative class schedule – I will announce any changes in class and will also send reminders and changes via Oaks. You will do the homework using “Connect” so you will need to ensure that you have registered for Connect access. The homework is due by the end of the day on the due date - Connect has these dates/times (per the attached schedule). Late submissions will not be accepted.

Connect will allow you to work through problems to get them correct and to earn the full credit. As I allow unlimited attempts to do the homework, you should work through it until you have earned full credit. If you start the homework in advance, you will be allowing yourself time to get help as needed (questions in class, office hours, accounting lab). I will download the results from Connect to calculate your overall homework grade. Once I have downloaded the results, do NOT ask me for an extension – it is your responsibility to meet the deadlines for your homework assignments (I will work with you during the first week to ensure that you have access). Although only the “graded homework” must be turned in, it is your responsibility to ensure that you are able to complete the “ungraded practice” as well – accounting will be learned best by practice and repetition. I will work several examples/exercises in class as part of the lecture but I expect you to come prepared, having attempted the practice problems yourselves, so
that you can get the most out of the classroom lectures. Each homework assignment is worth the same number of points in the class. I will likely take your highest 10 of 11 assignments for your grade.

Note for homework, quizzes and tests: Technical difficulties are not valid reasons for an unsubmitted assignment – do NOT leave your assignments until the last minute. It is your responsibility to ensure you have internet access to successfully complete this course. This may require you to be creative in cases where your original plan for network access falls through (i.e. go to a library, coffee shop, etc. or plan to use a hotspot if your internet goes out at home). Obviously in the case of inclement weather, I will adjust due dates.

ATTENDANCE:
Students who regularly attend class significantly outperform students who do not attend. I will frequently work through problems (both assigned and unassigned examples) so regular class attendance is important. I will take attendance on a periodic basis (this may be through zoom reports). To earn the full amount of attendance points, you must be present when I take attendance. Each attendance day is worth the same number of points.

Should you have to miss a class period, it is your responsibility to get your assignments turned in on time (before class) and to find out what you missed. You should contact one of your classmates to find out what you missed. If you must miss class for an extended period of time due to extenuating circumstances, please see me.

CHAPTER QUIZZES:
There will be 11 short chapter quizzes (unless otherwise discussed – see course schedule for tentative quiz dates) at the beginning of the class. The content of these quizzes will be based on the current chapter and material. You must take each quiz during the allotted block of time. Studying for and taking the quizzes should be very beneficial to your performance on the exams.

If you miss a quiz, your quiz grade will be a ‘0’. I will drop the lowest quiz grade (there are 11 quizzes worth 10 points each, and your quiz grade is worth 100 so dropping one means I take the highest 10).

DISABILITY STATEMENT:
The College will make reasonable accommodations for persons with documented disabilities. Students should apply for services at the Center for Disability Services located on the first floor of the Lightsey Center, Suite 104. Students approved for accommodations should notify their professors as quickly as possible.

HONOR SYSTEM:
Lying, cheating, attempted cheating, and plagiarism are violations of our Honor Code that, when identified, are investigated. Each incident will be examined to determine the degree of deception involved. Incidents where the instructor determines the student’s actions are clearly related more to a misunderstanding will handled by the instructor. A written intervention designed to help prevent the student from repeating the error will be given to the student. The intervention, submitted by form and signed by both the instructor and the student, will be forwarded to the Dean of Students and placed in the student’s file.

Cases of suspected academic dishonesty will be reported directly by the instructor and/or others having knowledge of the incident to the Dean of Students. A student found responsible by the Honor Board for academic dishonesty will receive a XF in the course, indicating failure of the course due to academic dishonesty. This grade will appear on the student’s transcript for two years
after which the student may petition for the X to be expunged. The student may also be placed on
disciplinary probation, suspended (temporary removal) or expelled (permanent removal) from the
College by the Honor Board.

Students should be aware that unauthorized collaboration--working together without permission—is a
form of cheating. Unless the instructor specifies that students can work together on an assignment,
quiz and/or test, no collaboration during the completion of the assignment is permitted. Other forms
of cheating include possessing or using an unauthorized study aid (which could include accessing
information stored on a cell phone), copying from others’ exams, fabricating data, and giving
unauthorized assistance. Research conducted and/or papers written for other classes cannot be used in
whole or in part for any assignment in this class without obtaining prior permission from the instructor.

Students can find the complete Honor Code and all related processes in the Student Handbook at
http://deanofstudents.cofc.edu/honor-system/studenthandbook/5-the-honor-code.php

ADDITIONAL POLICIES:

• Always have your handouts/notes available for class – I will refer to these and use them often.
  You will gain the most out of each class period if you have the notes with you.
• Please turn off your cell phones at the beginning of class. It is disruptive to the class and to me for
  you to be using cell phones or texting during class.
• Tape recorders or other recording media are not permitted in the classroom. Under no
  circumstances is it permissible to tape record lectures.
• If you have a conflict with my regularly scheduled office hours and need to see me, please let
  me know and I will be willing to work with you to find a time suitable for both us. The more notice
  I have for an appointment, the better the chance that I can be available.
• No "extra credit" assignments will be given unless I determine I need to reinforce specific material.
  All grades will be based on the grading criteria established in this syllabus.
• This class will contribute to you becoming a respected professional; therefore, I fully expect you to
  behave professionally. Please do not sleep in class, talk in class, monopolize class time or make
  disrespectful comments. I will not embarrass you during class; however, I am observant and will note
  any of these actions. If your behavior is obvious enough to distract me, then it is obvious enough
to distract others.
• I will not provide scores for any assignment, exam, or quiz via the telephone or by email. The Family
  Educational Rights and Privacy Act prohibits me from discussing your grades in this course with your
  parents, with other members of your family, or with your friends.
  See: http://www.ed.gov/offices/OII/fpco/ferpa/