

**COLLEGE OF CHARLESTON**  
**DEPARTMENT OF ACCOUNTING AND LEGAL STUDIES**  
**ACCT 204 – MANAGERIAL ACCOUNTING ONLINE Section 06 {CRN 13619}**  
**Fall 2021**

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Text: 843.345.6308 (text only please....after 8 am EST and before 10 pm EST).

Course Text: Whitecotton, Libby and Phillips, *Managerial Accounting, 4th edition*, McGraw Hill.  
You are required to have a Connect account, and the textbook will come embedded with the Connect account. **You are not required to purchase a paper copy of the textbook.** The cost for the Connect account is about \$135. **Courtesy access is allowed for a short time at the beginning of the semester in case you require a bit of time to pay for the permanent access.** If you choose to purchase a textbook, because you prefer reading the materials from a textbook rather than on your computer, please purchase an older edition that is less expensive. The vast majority of students do not purchase a text.

Prerequisite: ACCT 203 and Sophomore Standing

Connect: Please access the Connect account via Oaks when you are completing your graded tasks. Click on Content, then McGraw Hill Campus (MH Campus). Click on the textbook for this course (Whitecotton, Libby and Phillips, *Managerial Accounting, 4th edition*). Click on the blue "Connect" button. ALWAYS access Connect by going through Oaks.

Exams: Exams will be given on Connect. Go to Oaks, then Connect, then Exams. We will use the Connect proctoring system for our exams.

Oaks: All communications about homework, schedule, class, etc. will be sent via Oaks or the C of C email system. Video lectures and MP4 videos explaining the homework and power point slides will be in the Content section of Oaks for you to review. Quiz solutions and homework answers will be available in Connect the morning after they are due, and in advance of exams so you will have the material to study. Please check your C of C email account on a daily basis. Grades will be available on Oaks for materials completed up to that point during the semester, but ONLY if you access Connect via Oaks each time (LearnSmart, Homework, Quiz). This is required for the grades to "port" over to the Oaks gradebook. I will use the grades recorded on Connect, not the grades on Oaks, when calculating your grade.

Office Hours: I am available for Office Hour "Zoom" sessions whenever you need assistance. Email me and we can agree on a mutually convenient time. The Zoom link is: <https://cofc.zoom.us/j/8433453401>. I will need to set up the Zoom session before you will be able to access it. Generally, your SmartBook submissions are due at 11:59 pm on Mondays, with Exercises and Problems due at 11:59 pm on Tuesdays. The first and last week of class and Fall Break constitute an exception to this general rule. Quizzes are due at 11:59 pm on Wednesdays. Exams are due on Thursdays at 11:59 pm with the exception of Exam #5 (which is due on a Monday). There is no cumulative final exam. You may email me any time you have a problem with the homework or mastery of the material. When you email me, I will respond as quickly as possible, within 24 hours during the week and no

later than the next business day on weekends. Try both emails if I do not immediately respond to the first one, or text me if I do not respond to the emails.

**Acct Lab:** There is an Accounting Lab in the Center for Student Learning online and in the first floor of the Library. It is staffed with competent tutors who are familiar with your homework questions. The hours of this lab will be posted on Oaks, in the Content section. I encourage you to visit the lab if you are on campus (or contact them online) when you desire assistance with the Connect exercises and problems.

**Resources:** On Oaks (under Content) there are chapter summary notes, video recorded lectures, MP4 homework videos, chapter test review problems, and chapter Power Points that will assist you in understanding the material. We will use the Connect online account mentioned above where you will read the chapters online, answer the SmartBook questions for credit, work the Exercises and Problems for credit, and take the quizzes and exams. In the case of the SmartBook, Exercises and Problems, unlimited attempts are allowed, with the best score being the one recorded. Note the “check my work” in the upper or lower side of the exercise and problems screen. This will tell you whether the work is correct. After the assignment is due, and further work does not impact the score, the system will provide for you the correct answers. Your Oaks account for this course is a critical resource for this course.

Course Description: A survey of accounting information critical for planning, control and business decision making within an organization.

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.

Grade Policy: Your course grade will be determined by the (tentative) total points earned from the following:

Exam #1	(100 points)	Chapters 1, 2,	<b>Completed via Connect Online (no notes, books, etc)</b>
Exam #2	(100 points)	Chapters 2,3,4,	<b>Completed via Connect Online (no notes, books, etc)</b>
Exam #3	(100 points)	Chapters 5,6,7	<b>Completed via Connect Online (no notes, books, etc)</b>
Exam #4	(100 points)	Chapters 8, 9	<b>Completed via Connect Online (no notes, books, etc)</b>
Exam #5	(100 points)	Chapters 10,11	<b>Completed via Connect Online (no notes, books, etc)</b>
Quizzes	( 100 points)		<b>Quizzes submitted via Connect Online (open book, open notes)</b>
Connect (S/B)	( 50 points)		<b>SmartBook answers submitted via Connect Online</b>
Connect (HW)	<u>(200 points)</u>		<b>Exercises and Problems submitted via Connect Online</b>
Total Points	850 points		

**NOTE: The exam average counts 58.82%, quiz average counts 11.77%, Connect SB average counts 5.88%, and Connect HW average counts 23.53%. You can calculate your grade-to-date as the semester progresses using these percentages.**

The student's final course grade will be determined by dividing the total points earned by total points possible with the following grading scale applied:

A =93-100% A- =90-92.9% B+ = 86-89.9% B = 83-85.9% B- = 80-82.9% C+ =76-79.9%  
C = 73-75.9% C- = 70-72.9% D+ =66-69.9% D =63-65.9% D- =60-62.9% F =Below 60%

Examinations: All examinations will be accessed via Oaks, going to Connect. You will need a computer with a video camera to record you and your screen as you take the exam. **You should own a basic 4 function calculator for this use.** Exams will allow one and one-half hours for you to complete them. Each exam will have different computer-generated number values and correct answers. **There are no aids permitted when taking exams: no notes, books, online assists, cell phones, or any other resource except paper, pencil, and simple calculator.**

Quizzes: Quizzes will be short, usually six multiple choice questions, for you to complete after you have completed the other related work for that chapter. These are due on Wednesdays, but can be completed any time Mon-Wed of that week. Students are permitted to use books, notes or prepared materials they have personally created as resources in answering the quizzes. **The quiz questions are similar to exam questions, so use the quizzes to assist you in studying for the exams.**

Smart Book: The SmartBook basically gives you points for reading the chapter. When in Connect, go to SmartBook and read the chapter. After reading the chapter, switch to the questions to answer. You will have unlimited opportunities to go back and re-do your answers. Most students score 100% on the SmartBook.

Exercises and Problems on Connect (aka homework): The real understanding comes from you working the exercises and problems on Connect. You can click “check my work” at the link or the top or bottom of the page for Connect to tell you how you are doing. Remember that if you have problems and are on campus, you can go to the Accounting Lab for assistance. You can also email me and I will answer as quickly as possible. After you have attempted the homework yourself, you can view the MP4 video on Oaks where I go over the homework problems. You have unlimited attempts to complete the homework. The system will take the best attempt and you can leave and come back to it (prior to the due date) without having to start all over.

Course resources: Lectures about the topics will be pre-recorded and located on Oaks. You will gain points on your Connect account via Smartbook and Exercises and Problems. You have unlimited attempts to complete your homework. You are encouraged to have Connect “check your work” to see if you are obtaining the correct answers.

**Suggested Order of Weekly Task Completion:**

- (1) Read the Chapter via SmartBook on Connect and answer the questions after reading the chapter (this is generally due on a Monday). NOTE: You may elect to complete tasks 1,2, and 3 in the order that best helps you understand the material.
- (2) Review the chapter summary notes on Oaks. I suggest you print this off so that you can reference it often.
- (3) Watch the recorded lectures for this chapter.
- (4) Review textbook power points on Oaks (optional).
- (5) Complete exercises and problems on Connect (you have unlimited attempts to get the correct answer and only the best answer counts toward your grade). These are due on a Tuesday. If you have problems working the homework, check Oaks for the MP4 videos where I provide guidance in working the problems.**
- (6) Review the test review problems for each chapter before the exam or quiz.
- (7) Complete quiz or exam last. Quizzes are due on a Wednesday and exams are due on the date stated in the syllabus (on Thursdays, except for Exam #5, which is due on a Monday).

Note that this is the order of task completion, but the beauty of the online course is that you can complete these tasks when your schedule allows. If your available time is only on the weekend, then you could complete everything except for the quizzes or exams due the coming week by the prior Sunday night. The tasks are due on Monday, Tuesday, Wednesday, or Thursday, but you can complete them before that deadline. In fact, I encourage you to work ahead so that you are not in a crisis mode at the due date.

There is no cumulative final exam in this online course. Thus, the final exam schedule does not impact this course. For exams, you are to use ONLY a simple calculator, blank paper, and a pencil/pen. The system will record you and lock down your screen as you take the exam. You are to be in a room by yourself and without your phone or any other computerized assistance (except, of course, the computer upon which you are taking the exam).

Note: Dr. McKee reserves the right to amend the assignment schedule. **There is no extra credit available. Note that the Connect Homework problem numbers do not correspond to the numbers on the next page. The numbers on the next page correspond to the numbers in the printed textbook. Just work all the Connect Homework problems in order and you will have completed the assignment.**

<b>ACCT 204 Fall 2021 Assignment Schedule</b>					Connect			
<u>Day</u>	<u>Date Due</u>	<u>Assignment</u>	<u>Mini-Exercises</u>	<u>Connect Exercises</u>	<u>Problems</u>	<u>Chapter Topic</u>		
Tu	24-Aug	Ch 1 Smart Book				Intro Mgr Acct		
W	25-Aug	Ch 1 HW	M1-8,9,13	E1-2,4,7,8,9,11	PA 1-4	Intro Mgr Acct		
M	30-Aug	Ch 2 Smart Book				Job Order Costing		
Tu	31-Aug	Ch 2 HW Pt 1	M2-5,6,7,8,12,19,20	E2-1,3,5,6		Job Order Costing		
W	1-Sep	<b>Quiz #1 Ch 1 &amp; 2 (pt 1)</b>						
Tu	7-Sep	Ch 2 HW Pt 2	M2-23,24	E2-7,20	PA 2-1, 2-2	Job Order Costing		
Th	9-Sep	<b>Exam #1 Ch 1,2</b>	<b>Connect's Proctoring Monitor: no notes, no text. OK:blank paper, pen,calculator</b>					
M	13-Sep	Ch 3 Smart Book				Process Costing		
Tu	14-Sep	Ch 3 HW	M3-4,5,6,10,12,13	E3-4,5,7,17	PA 3-1	Process Costing		
W	15-Sep	<b>Quiz #2 Ch 3</b>						
M	20-Sep	Ch 4 Smart Book				Activity Based Cst		
Tu	21-Sep	Ch 4 HW Due	M4-8,9,10,11,12	E4-2,3,14	PA 4-3	Activity Based Cst		
Th	23-Sep	<b>Exam #2 Ch 2,3,4</b>	<b>Connect's Proctoring Monitor: no notes, no text. OK:blank paper, pen,calculator</b>					
M	27-Sep	Ch 5 Smart Book				Cost Behavior		
Tu	28-Sep	Ch 5 HW	M5-2,10	E5-4,5,7,13,17,19,20,	PA 5-5	Cost Behavior		
W	29-Sep	<b>Quiz #3 Ch 5</b>						
M	4-Oct	Ch 6 Smart Book				Cost-Vol-Profit		
Tu	5-Oct	Ch 6 HW	M6-2,3,4,5,11,12,13,	E6-2,3,4,15	PA 6-1, 6-2	Cost-Vol-Profit		
W	6-Oct	<b>Quiz #4 Ch 6</b>						
M	11-Oct	Ch 7 Smart Book				Incr Analy S/T Dec		
Tu	12-Oct	Ch 7 HW	M7-5,7,8,11	E7-3,4,6,7,8,9	PA 7-1	Incr Analy S/T Dec		
Th	14-Oct	<b>Exam #3 Ch 5,6,7</b>	<b>Connect's Proctoring Monitor: no notes, no text. OK:blank paper, pen,calculator</b>					
M	18-Oct	<b>Fall Break</b>						
Tu	19-Oct	<b>Fall Break</b>						
W	20-Oct	Ch 8 Smart Book				Budgetary Planning		
Th	21-Oct	Ch 8 HW Pt 1	M8-5,6,7,12,13,14,16	E8-5,6,7,8,9,10,11		Budgetary Planning		
Tu	26-Oct	Ch 8 HW pt 2		E8-15	PA 8-1,2,3	Budgetary Planning		
W	27-Oct	<b>Quiz #5 Ch 8</b>						
M	1-Nov	Ch 9 Smart Book				Std Costing, Variances		
Tu	2-Nov	Ch 9 HW pt 1	M9-1,7,9,11,12	E9-5,6,8,9		Std Costing, Variances		
W	3-Nov	<b>Quiz #6 Ch 9 pt 1</b>						
Tu	9-Nov	Ch 9 HW pt 2		E9-10,11,15	PA 9-1	Std Costing, Variances		
Th	11-Nov	<b>Exam #4 Ch 8,9</b>	<b>Connect's Proctoring Monitor: no notes, no text. OK:blank paper, pen,calculator</b>					
M	15-Nov	Ch 10 Smart Book				Performance Evaluation		
Tu	16-Nov	Ch 10 HW	M10-7,8,9,10,12,13	E 10-6,18	PA 10-1	Performance Evaluation		
W	17-Nov	<b>Quiz #7 Ch 10</b>						
M	22-Nov	Ch 11 Smart Book				Capital Budgeting		
W	24-Nov	Thanksgiving Holiday						
Tu	30-Nov	Ch 11 HW Pt 1	M11-3,5,6,8,9	E11-3 <sup>5 of 6</sup>		Capital Budgeting		
Th	2-Dec	Ch 11 HW Pt 2		E11-7,8	PA11-1,3	Capital Budgeting		
M	6-Dec	<b>Ex #5 Ch 10,11</b>	<b>Connect's Proctoring Monitor: no notes, no text. OK:blank paper, pen,calculator</b>					

Center for Student Learning: Students sometimes have problems with multiple choice exams. You are encouraged to go to the Center for Student Learning to get their excellent advice on how to take multiple choice exams.

Academic Integrity: 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 related more to a misunderstanding will be 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 both by 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 XXF 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 XX to be expunged. The F is permanent. 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 via a cell phone or computer), 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://studentaffairs.cofc.edu/honor-system/studenthandbook/index.php>

### **Academic Support Services—The Center for Student Learning**

The CSL, located on the first floor of the library, offers a wide variety of tutoring and other academic resources that support many courses offered at the College. Services include walk-in tutoring, by appointment tutoring, study strategies appointments, Peer Academic Coaching (PAC), and Supplemental Instruction (SI). All services are described and all lab schedules are posted on the CSL website <http://csl.cofc.edu/>, or call 843.953.5635 for information.

The Center for Disability Services (CDS)/SNAP, located on the first floor of the Lightsey Center, Suite 104, is available to assist you and provides the following services:

**Students Needing Access Parity (SNAP)** – We provide services and accommodations for students with disabilities (physical, psychological, learning or attentional) that have been documented by a qualified professional.

Documentation must meet criteria published in the SNAP brochure and on our website

<http://disabilityservices.cofc.edu>. Accommodations are decided on a case-by-case basis and are determined by the type and severity of the disability and the essential elements of the course the student is taking. Accommodations are designed to provide access to education and to circumvent or reduce the effect of disability as much as possible, not to give an advantage or guarantee success.