

SYLLABUS

Code: ACCT112

Title: Managerial Accounting

Institute: Business & Social Science

Department: Accounting

Course Description: A study of financial information as presented for internal management purposes, with a focus on cost determination, cost control, performance evaluation and techniques for analyzing information for planning and decision making.

Prerequisites: ACCT101

Corequisites: None

Credits: 3

Lecture Hours: 3

Lab/Studio Hours: 0

REQUIRED TEXTBOOK/MATERIALS:

Managerial Accounting (LL) w/MyAccount, Braun · Tietz, fifth edition (Pearson) with Online Access Code (for required homework assignments).

ADDITIONAL TIME REQUIREMENTS:

For information on Brookdale's policy on credit hour requirements and outside class student work refer to [Academic Credit Hour Policy](#).

Practice problems before testing.

COURSE LEARNING OUTCOMES:

Upon completion of this course, students will be able to:

- recognize which information is relevant to management decision making.
- collect, analyze, and evaluate such information in the context of the decision at hand.
- create reports that are clear, concise and precisely targeted using appropriate information.

GRADING STANDARD:

The final grade will be comprised of four (4) unit examinations and twelve (12) online homework assignments. The two (2) lowest homework scores will be dropped at the end of the semester. The exams will account for 80%, and the chapter homework assignments for 20% of the final grade. There is no retesting in this course.

The final grade will be based upon the following scale:

- A 90 – 100
- A- 87 - 89
- B+ 84 - 86
- B 80 - 83
- B- 77 - 79
- C+ 74 – 76
- C 70 - 73
- D 65 - 69
- F 64 and below

SYLLABUS

COURSE CONTENT:

Unit 1

Chapter 1 Introduction to Managerial Accounting
Chapter 2 Building Blocks of Managerial Accounting
Chapter 3 Job Order Cost Accounting

Unit 2

Chapter 4 Activity-Based Costing, Lean Operations, and the Costs of Quality
Chapter 5 Process Cost Accounting
Chapter 6 Cost Behavior

Unit 3

Chapter 7 Cost-Volume-Profit Analysis-Additional Issues
Chapter 8 Relevant Costs for Short-Term Decisions
Chapter 9 The Master Budget

Unit 4

Chapter 10 Performance Evaluation
Chapter 11 Standard Cost and Variances
Chapter 12 Capital Investment Decisions and the Time Value of Money

DEPARTMENT POLICIES:

Students will take four unit exams at the location and time designated by their instructor. If a student does not take the exam with the instructor, the student must take the exam within one week and before the next class meeting at the location and time determined by the instructor. If the student does not take the exam within the time allowed, the student will receive a ZERO on the exam. The student must have a valid Brookdale ID to take an examination. Homework is assigned weekly and must be completed within 7 days.

Any incidence of cheating will be fully processed in accordance with Brookdale Community College Regulation 6.3000 entitled STUDENT CONDUCT and the Student Conduct Code, Section V, "Academic Integrity Code" as found in the student handbook. Any student found to be utilizing notes, receiving assistance or in any way cheating on an exam will receive a zero grade for that exam. The student will may receive an "F" grade for the course.

Accordingly, programmable calculators and cell phones will not be allowed for use during examinations. The examination will be considered completed should a student leave the classroom or testing center for any reason.

College Policies:

As an academic institution, Brookdale facilitates the free exchange of ideas, upholds the virtues of civil discourse, and honors diverse perspectives informed by credible sources. Our College values all students and strives for inclusion and safety regardless of a student's disability, age, sex, gender identity, sexual orientation, race, ethnicity, country of origin, immigration status, religious affiliation, political orientation, socioeconomic standing, and veteran status. For additional information, support services, and engagement opportunities, please visit www.brookdalecc.edu/support.

For information regarding:

- ◆ Brookdale's Academic Integrity Code
- ◆ Student Conduct Code
- ◆ Student Grade Appeal Process

Please refer to the [BCC STUDENT HANDBOOK AND BCC CATALOG](#).

NOTIFICATION FOR STUDENTS WITH DISABILITIES:

Brookdale Community College offers reasonable accommodations and/or services to persons with disabilities. Students with disabilities who wish to self-identify must contact the Disabilities Services Office at 732-224-2730 (voice) or 732-842-4211 (TTY) to provide appropriate documentation of the disability, and request specific accommodations or services. If a student qualifies, reasonable accommodations and/or services, which are appropriate for the college level and are recommended in the documentation, can be approved.

ADDITIONAL SUPPORT/LABS:

See the Tutoring Center for information <https://www.brookdalecc.edu/academic-tutoring/tutoring-center/>.

MENTAL HEALTH:

- Mental Health Crisis Support: From a campus phone, dial 5555 or 732-224-2329 from an external line; off-hours calls will be forwarded to BCC police (2222 from a campus phone)
- Psychological Counseling Services: 732-224-2986 (to schedule an appointment during regular hours)

The syllabus is intended to give student guidance in what may be covered during the semester and will be followed as closely as possible. However, the faculty member reserves the right to modify, supplement, and make changes as the need arises.