

COURSE OUTLINE

ACG 2071-MANAGERIAL ACCOUNTING

3 Credit Hours

Instructor :T. Bireda
Office Hours :To be announced
Office :BADM 245
Telephone :253-7879
e-mail : tbireda@hccfl.edu
Web Site :hccfl.edu/facultyinfo/tbireda/

Course Meeting Time

<u>DAYS</u>	<u>TIME</u>
TR	09:30 - 10:45
MW	11:00 - 12:15

I. **Course Title**

ACG 2071: Managerial Accounting
Prerequisite: ACG 2021 or equivalent
Collegelevel reading, writing and math skills.

II.Course Description (as it appears in the current catalog):

Focuses on analyzing accounting records and using the results in making management decisions.

III. Course Objectives

A. Objectives:

To provide the student with an opportunity to develop an understanding of the interrelationship between accounting and management with major emphasis on analysis of accounting records for management decision making and problem solving.

B. Course Plan: (see attachment)

C. Instructional Methodologies:

1. Lecture/discussion with audio-visual aids
2. Problem solving approach to accounting
3. Practice set
4. Tutorial assistance
5. Individual conference with Instructor
6. On-line tutoring: wiley.com/college/weygandt

IV. Materials Required

- A. Text Book: Managerial Accounting by Weygandt, Keiso and Kimmel, Third Edition, John Wiley & Sons, Inc.
- B. Working Papers
- C. Practice Set: To be announced
- D. Other: Study Guide (Optional)

V. Grading System:

All grading in this course is done on a SPECIFIC PERFORMANCE basis as opposed to class averaging or grade curve. The following will be utilized in determining student's course grade:

90-100	=	A
80-89	=	B
70-79	=	C
60-69	=	D

59 and below = F

N.B. Attendance is a consideration in grading particularly in borderline cases.

-There will be **four (4)** examinations and five (5) unannounced quizzes. There will also be four short projects to be completed.

-All examinations are weighted **100 points** each. The quizzes are weighted 20 points each for a total of **100 points**. The projects carry 25 points each for a total of **100 points**.

-Two points per chapter will be awarded for completed homework assignments.

- One lowest grade of the exams or the total of the quizzes or projects will be dropped.

-Total points accumulated will be divided by **five (5)** and then Converted to letter grade as shown above.

VI. Study Suggestions:

Each chapter should be completely read prior to the date it is assigned for class discussion. This will enable students to keep up with class discussion and be able to ask questions on any points that are not clear. The review problems, questions and classroom exercises are a good check on your understanding of the chapter material.

In addition the Study Guide should be used for reinforcement. The review problems and the exercises should be done glossary words learned and discussion questions answered.

***Always bring your text and workbook to class!!**

Other Class Policies

1. All homework will be collected on the test dates. Make sure the pages are placed in proper page order, and stapled or paper-clipped. All homework must be turned in on time and **will not be accepted after the chapter has been tested. Also, homework that is not completed on the appropriate forms will not be accepted.**

2. Examinations will be given periodically. It is assumed that all students will be present to take the examinations on the date assigned. **A makeup will be allowed for only one of the first three exams. There will not be a makeup for the quizzes and the last exam. Also, makeup examination must be taken within two weeks from the date of the regular exam.**

3. Cheating will not be tolerated. In addition to receiving an "F" grade in the course, it can be a cause for suspension or expulsion from the College. Therefore, when taking exams, make every effort to cover your papers and keep your eyes on your exam.

4. The mini projects are an essential part of the course. Therefore, the projects must be turned in for the student to be able to successfully complete the course. **The student will receive a 2-point penalty for each calendar day that he or she is late.** The projects may be returned to the student after grading. Unclaimed projects will be disposed of immediately after the end of the term.

5. To be eligible for an "I" grade, the student must have satisfactorily completed two-thirds of the course work. An "I" grade must be removed before the end of the eighth week of the following term. Otherwise, it will be changed to an "F" grade on the student's permanent record.

6. Attendance is important for every class session. Should four (4) absences occur the student should meet with the instructor to evaluate his/her work to date. The four (4) absences do not necessarily have to be consecutive. The student is also responsible for finding out what went on during his/her absence. Final grade of F will be given to a student who stops attending class sessions and does not officially drop the course.

7. Students should not arrive late on a regular basis. If a student comes in late, after attendance has been taken, it is the student's responsibility to see the instructor at the end of the class period to receive attendance credit for that day and find out what went on the beginning of class.

Fall, 2006
ACG 2071-Managerial Accounting
Course Plan*

<u>Week Of</u>	<u>Class work</u>	<u>Homework Assignment</u>
Aug. 21	Introduction Chapter 1	P1-1A, P1-4A
Aug. 28	Chapter 2	p2-1A, p2-4A
Sep. 4	Chapter 3	p3-1A, p3-4A
Sep. 11	Chapter 4	p4-1A, p4-5A
Sep. 18	Exam. 1: Chps 1-4	
Sep. 25	Chapter 5	p5-2A, P5-4A
Oct. 2	Chapter 6	p6-1A, p6-5A
Oct. 9	Chapter 7	p7-1A, p7-5A
Oct. 16	Exam. 2: Chps 5-7	
Oct. 23	Chapter 8	P8-2A, p8-5A
Oct. 30	Chapter 9	p9-2A p9-4A
Nov. 6	Chapter 11	p11-1A, p11-5A
Nov. 13	Exam. 3: Chps 8-11	
Nov. 20	Chapter 12	E12-2, E12-5
Nov. 27	Chapter 13	p13-3A, p13-9A
Dec. 4	Chapter 14	p14-1A, p14-3A

Exam. 4: Chps. 12 - 14 (Date to be announced)

Last Day to Withdraw without Grade---October 30

The term ends Dec. 15

Non-Class Day(s): Sep. 4, Oct. 6, Nov. 10, 23, 24

***The Course Plan may change as circumstances dictate. It is to be used just as a general guide. For the exact dates, please check with the instructor.**