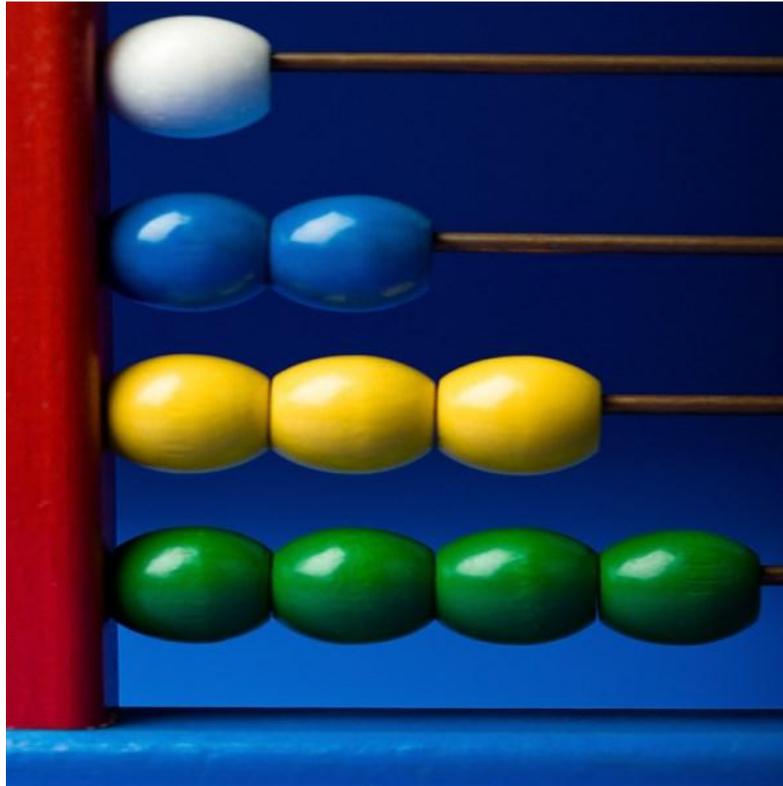


# Accounting II - Managerial Accounting

Instructor-led, self-paced course (6-8 weeks)



## Course Syllabus

**MGT 155: Accounting II - Managerial Accounting**

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## Welcome to an engaging online learning experience

We are pleased to welcome and support you in this course, and begin by telling you about our mission, our learning model, and our commitment to academic quality and innovation, all of which contribute to ensuring your success.

**Our mission--** Our mission is to provide online learning opportunities that allow individuals to earn academic credits that are transferrable to bachelor's degree programs, and increase knowledge applicable in academic contexts and workplace practice as a way of improving performance, stimulating personal growth, and advancing professional and career goals.

**Our learning model--** Our courses are designed for *self-directed learners*. By that we mean that our students (who are working adults or individuals seriously considering the world of work and personal responsibility), have identified immediate and longer-term goals--and are motivated and willing to take initiative in achieving them. In our courses, then, they may choose their own pace in completing assignments within the timeframe allotted. They will have the academic guidance of an instructor and opportunity to interact with fellow learners, but their central driving force lies *within themselves*--to experience the satisfaction of achieving a successful step toward an important life goal.

**Our instructors--**They are dedicated to online learning, have earned master's degree or doctoral degree credentials in the discipline in which they teach, and are active in diverse workplace and leadership activities. As such, they are *scholar/practitioners*. In guiding your learning journey in this course, they will provide important subject-area insights, respond to your questions, assess your assignments and give you feedback. Email exchanges and Skype interaction are among the means they'll use to encourage and support your progress and achievement.

**Our commitment to you--**Adult learning theory frames our curriculum design; innovative technology delivers it--and helps ensure its engaging, enriching, academically solid quality. We provide ways for you to approach learning through reading, video, library research, and access to interactive web tools. Our vision is a purposeful one: we are committed to assisting self-directed, serious individuals achieve success and find purpose-- by providing them accessible, affordable, academically respected online learning opportunities.



ALIGN Degree Services, LLC maintains ACE CREDIT recommendations on its courses. The American Council on Education's College Credit Recommendation Service (CREDIT) connects workplace learning with colleges and universities by helping adults gain access to academic credit for formal courses and examinations taken outside the traditional classroom.

*"The main goal of an accounting system is to capture information about the operating, investing, and financing activities of a company so that it can be reported to decision makers, both inside and outside the business."* --A quotation from our textbook authors.

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## ACCOUNTING II (Managerial Accounting)

**Course Description**

This course covers the fundamentals of managerial accounting. Topics include budgets, introduction to cost accounting, cost control techniques, methods of measuring performance and financial statement analysis. There is a focus on how managers make effective financial decisions that support the organization's goals.

**Learning Outcomes**

At the end of this course you should be able to:

1. Compute under/over applied overhead cost and close balance in manufacturing overhead.
2. Compute equivalent units of production.
3. Prepare income statements using both variable and absorption costing.
4. Use activity-based costing to compute product and customer margins.
5. Prepare a budgeted income statement.
6. Illustrate budgets and cost control techniques.
7. Illustrate methods of measuring performance.
8. Illustrate financial statement analysis.

**Required Readings: Textbook**

*Principles of Accounting: Volume II, Bridgepoint Education, Inc.*  
ISBN 13: 978-1-62178-028-1.

**Supplementary Resources**

A selection of additional resources from the online library and relevant web resources are provided each week.

### Online Library

Through its instructional platform, *ALIGN* Degree Services (*ALIGN*) links to the Gale Cengage *Academic One File*. It includes:

- More than 14,000 titles, including more than 9,000 peer-reviewed journals and more than 6,000 in full text
- Full text of The New York Times from 1985 to present
- Links with JSTOR for archival access to periodicals and Open URL compliances for access to e-journal and subscription materials
- Thousands of podcasts and transcripts from NPR, CNN and CBC.
- Variety of video presentations.

### Course Activities and Assessment Means

These activities allow you to engage in learning in a variety of ways. Some ways may be more appealing to you than others—because we all have preferred learning styles. But each activity will contribute important insights. Evaluation in the course will measure your performance in these activities.

<b><u>Knowledge-Building</u></b> <b>(30% of course grade)</b>	Assessed by Objective Testing.
<b><u>Concept Comprehension, Problem-Solving and Discussion</u></b> <b>(50% of course grade)</b>	Assessed by Graded Problem Sets and Discussion
<b><u>Summative Assessment and Application</u></b> <b>(20% of course grade)</b>	Assessed by Final Exam.

### Description of Course Activities

**Self-Test** (0% of course grade) This is personal assessment activity, requiring you to complete a short objective test on the assigned weekly readings in the textbook. Self-tests are *knowledge-building activities*. They are not timed; you may use open-book resources if you wish. Consequently, they are useful in identifying your comprehension of the reading—and are a means of emphasizing significant aspects in the overall course content. Self-tests are comprised of questions typically or actually included on the End-of-Week Test. Self-tests are posted automatically to your grade book file, but they are not counted as part of the course grade. You may take a self-test more than once.

#### **Weekly Timed Test** (30% of course grade)

The Weekly Objective Test is based on the week's reading assignments and consists of questions typically or actually used in the self-tests. It is included as part of the course grade. It consists of 20 random questions typically or actually used in the self-test. It is included as part of the course grade; your grade will be automatically posted to your Grade book. You have 30 minutes to complete the test.

**Discussion Forum** (20% of course grade)

This is an interactive activity which requires you to participate in Discussion Forums. Specific topics will be posted for discussion each week. You will be asked to post a thoughtful response to the topic and engage in e-conversation about the topic with at least two others in the course each week. Times for making these posts are identified.

**Problem Sets - Not Graded** (0% of course grade)

This is a responsive activity which requires you to analyze and solve problems and match your results with answers provided in the textbook. Practice Sets are identified as preparation for your graded Problem Set work due at the end of the week.

**Graded Problem Sets** (30% of course grade)

This is a responsive activity which requires you to complete and submit Problem Sets related to content covered in each week of the course.

**End-of Course Assessment** (20 % of course grade)

This activity consists of a 60-minute online examination, requiring response to objective questions on content covered in the course.

**Academic and Enrollment Policies**

Consult the Student Handbook for policies related to verification of student identity, plagiarism, minimal submission of assignments required weekly (Benchmark Performance), course withdrawal/refunds and all other academic and enrollment policies.

### Learning Activities Chart

Our learning model is built on a self-paced approach. That means you have some flexibility in completing the assignments. This design accommodates your busy and (sometimes) unpredictable schedule. However, you are encouraged to follow the weekly structure that is laid out for you. This outline is a realistic and proven guide. There are no penalties for submitting individual assignments at earlier or later times than those identified in the week schedule. But all assignments must be completed. Your instructor will be aware of your progress and will help you avoid falling behind. Plan your time wisely.

The chart below identifies the nature, arrangement and weighting of the course assignments:

	Knowledge-Building Activities		Concepts Comprehension, Discussion, Demonstration of Concepts			End-of-Course Activities
	Reading and Self-Tests 0%	End-of-Week Tests 30%	Practice Problem Set 0%	Discussion Forum 20%	Graded Problem Set 30%	Summative Objective Exam 20%
WK 1		5 pts	0 pts	4 pts	5 pts	
WK 2		5 pts	0 pts	4 pts	5 pts	
WK 3		5 pts	0 pts	4 pts	5 pts	
WK 4		5 pts	0 pts	4 pts	5 pts	
WK 5		5 pts	0 pts	4 pts	5 pts	
WK 6		5 pts	0 pts		5 pts	20 pts

### Information about Written Assignments

Writing needs to be done carefully and thoughtfully. It's important to remember that writing is a creative process (you begin with a blank screen or page), and you can't achieve a good result without making revisions. You always need to go back over what you write initially, re-think it, and make changes. And check for accuracy in spelling, grammar and sentence structure! When you revise, also pay attention to word choices: ask yourself, "How can I express this idea more clearly? What wording would be better?"

### Rubric Information

In one assignment, the Discussion Forum, rubrics are used. Be sure to examine each one.

**What is a rubric?** A rubric is an assessment tool that allows measure to be made of several criteria or aspects in an assignment. The rubric is developed with a numerical value placed on each criterion. The person evaluating the assignment opens the rubric and enters a score for each criterion. So, the overall grade is the sum of the numerical values assigned to each part.

Use of rubrics makes the assessment process more authentic; a range of performance levels is shown in the rubric structure, and measurement of performance is made based on carefully defined criteria. It is important to refer to and understand the rubric as you develop your response to an assignment. It is a guide for completing the assignment—and the guide that will be used in evaluating it. A rubric allows you to know in advance how an assignment will be evaluated. Use of rubrics improves the quality of learning.

### Criteria for Evaluating Written Work

**Basic Expectations:** The purpose of the essay will be clearly stated in the opening paragraph and the central ideas in the essay will be presented in separate paragraphs. Smooth, logical transitions will be used to connect the paragraphs. There will be a closing paragraph that summarizes or re-emphasizes the main purpose of the essay. All materials used in the essay from other sources will be identified. (See Sample Essays in the Writing Center.)

**Essay in the A grade range** – It will be focused, with clearly developed ideas supported by details and examples. Its organization, sentence structures and word choice will allow it to have a compelling impact. In the essay the writer explores a subject analytically, incorporates outside sources, and maintains a consistent point of view. As well, it is free of mechanical errors.

**Essay in the B grade range** – Like the essay in the A grade range, it will be focused, with ideas supported by details and examples. But in one or more of the following areas it needs improvement in order to have a compelling impact: organization, sentence structure, word choice, analytical development, incorporating outside sources, or maintaining a consistent point of view. The essay is relatively free of mechanical errors.

**Essay in the C grade range** – It has some focus, ideas are presented and somewhat developed. It lacks organization and depth of thought. In one or more of the following areas it needs improvement: paragraph structure, use of transitions to achieve coherence, sentence structure, word choice, analytical development, incorporating outside sources, or maintaining a consistent point of view. Mechanical errors are evident.

### Format for Written Assignments

All written assignments must include identification that includes the following information:

- Your Name
- Title of the Assignment and Course Title
- Your Instructor's Name and Date Submitted

1. Font: Choose Ariel, Tahoma, Calibri, or Times New Roman as your font.
2. Size: 12 point.
2. Spacing: 1 1/2 spaces between lines.

### Assessment

Since *ALIGN* courses have received credit recommendation from the American Council on Education (ACE Credit), they are used primarily as transfer credits. In accepting such transfer credits, colleges and universities require a grade in the C category or higher. *ALIGN* instructors may assign D or F grades for particular work that is inferior. But, your cumulative grade must be in the C category minimally to pass the course.

Grading of assignments and overall performance in the course is done using the following breakdown:

Letter Grade	Percent	Lower Level of Grade
A	0.933	= 93 points
A-	0.9	= 90 points
B+	0.866	= 87 points
B	0.833	= 83 points
B-	0.8	= 80 points
C+	0.766	= 77 points
C	0.733	= 73 points
C-	0.7	= 70 points

### Self-Directed Learning and Being Successful in Online Courses

*ALIGN* courses are designed for **self-directed learners**. By that we mean that our students, who are working adults or individuals seriously considering the world of work and personal responsibility, have identified immediate and longer-term goals--and are motivated and willing to take initiative in achieving them. In this course, then, they may choose their own pace in completing assignments within the timeframe allotted. They will have the guidance of an instructor and opportunity to interact with fellow learners, but their central driving force lies *within themselves*--to experience the satisfaction of achieving a successful step toward an important life goal.

While not an exhaustive list, these guidelines are important to consider in being successful in this online course:

1. Online courses allow you a lot of flexibility in choosing when to complete assignments, which is one reason they are attractive to busy people. But, this feature is an advantage only if you are able to manage your time effectively. Plan out each week and avoid completing course activities at the last minute.
2. Make sure you have a reliable computer available and consistent Internet access.
3. You may find that it's necessary to spend more time completing an online course than a classroom course. Self-discipline and taking responsibility for your own learning are required.

4. Keep in touch with your instructor. Use Skype. This person is there as your guide--an encourager, a scholar/practitioner, a helpful resource.
5. Online learning provides many opportunities for social exchanges and networking. Use as many of these opportunities as possible to enrich and enliven your course experiences.
6. Be courteous in your online interactions.
7. Find enjoyment in exploring the multitude of learning possibilities that online learning offers.

### Avoiding Plagiarism in Written Assignments

Plagiarism, as defined in the 1995 *Random House Compact Unabridged Dictionary*, is the "use or close imitation of the language and thoughts of another author and the representation of them as one's own original work". This simply means that you can't use or copy someone else's material from the Internet, a book or other source and present it as yours. It also means you can't submit work in this course that you have already completed in another course without identifying it as work completed previously. If it is discovered that you are using plagiarism in this course, you can expect to receive a failing grade. All written work must be your own.

Additional information about plagiarism is available in the Writing Center in the online classroom. Also *ALIGN* has permission to link you to the Purdue University Online Writing Laboratory, which has further information about understanding and avoiding plagiarism.

<http://owl.english.purdue.edu/owl/resource/589/01/>

Instructors may use the Plagiarism Finder (accessible from the *ALIGN* Classroom) as they review your assignments. You should upload all written work into the Plagiarism Checker prior to submitting it to your instructor.

### Acceptable Sources for General Information

The following resources are acceptable for use in locating descriptive or general information about a topic. They are useful in providing you with overview knowledge of a topic—**but, should not be considered primary research sources:**

- Encyclopedias
- Dictionaries
- Wikipedia, other wikis, or blogs

Websites and other sources that do not provide quality researched materials (i.e. a site that does not use credible sources to support the information displayed) are not acceptable.

To support your written assignments, you should consult recognized sources— the materials written by a person who has knowledge in a particular field and who makes observations about others' work and issues in that field. These sources include journals, newspapers, corporate publications, and websites where research is conducted or information is carefully managed. Such documents are available in the Cengage Gale Library resources accessible from the *ALIGN* Classroom.

### Taking Time for Critical Reflection

Since, as adults, we learn a great deal through reflection, you should find time during the course for “critical reflection”. That means you will seek opportunities not just to look back on what you are encountering in the course, but to reflect on it—hold it up to scrutiny, determine where it “fits” into your present circumstances. This highly personal activity becomes a *transformational* process.

A transformational process is sharply different from a review process. You may want to review course content in preparation for the final examination, for instance. That’s appropriate, too. But, in addition, you should take time to *interpret* the learning experience this course has provided—identify aspects which can become transformational building blocks in your life development.

The writing activities in the course become useful instruments as you engage in this critical reflection process.

### Expectations for Online Interactions in this Course

**Instructor Contact:**

- Instructors login to the class a minimum login of five days a week.
- Use email to contact your instructor. Some instructors provide phone or Skype contact.
- Monitor the Announcements Page and check your email daily.

**Staying on Schedule:**

- Good organization of time and effort is required to keep pace in this course.
- Assignments should be submitted at times scheduled, as much as possible. All must be done.

**Discussion Forum and All Course Interactions:**

- Be professional, but be forthright about raising questions.
- Respond to more posts than the minimum number required, if you wish.
- Respect others’ viewpoints; be thoughtful. Plan your posts carefully.

**Course Assignments – All Accessible in our LMS**

The course assignments are designed to engage you in the following learning activities: inquiry, assessment, collaboration, interpretation/analysis, writing and application to your life and work. Typically there are two graded assignments each week, plus a test of reading knowledge based on assigned textbook chapters.

The various activities incorporated into each week of the course bring focus to the weekly topic(s). The activities encountered will include some of the following:

- **Overview of the Week Videos** – Short and informative videos that give an overview of the week ahead and a recap of the previous week.
- **Required Textbook Readings** – Readings are presented online.
- **Supplementary Resources** – May include scholarly articles from Cengage Online Library, links to professional and educational website articles, and videos.
- **Self-Test** – Tests your knowledge of the textbook reading assignment.
- **Discussion Forum** – Students make a post on a given topic and respond to the posts of their peers.
- **Practice Problem Set and Graded Problem Set** – In some quantitative courses problem sets provide a practical application of the topic. Similarly, in writing courses there are Draft Assignments and Graded Assignments.
- **Final Exam** – Tests your knowledge of content from the textbook and Graded Problem Sets.

## Discussion Rubric - (4 points)

Criteria	Outstanding (100%)	Very Good Meets requirements at a highly proficient level (95%)	Good Meets requirements at a proficient level (85%)	Satisfactory Meets basic assignment criteria (75%)	Poor Meets some of the criteria at an unacceptable level (65%)	Unacceptable Fails to meet the assigned criteria (55%)	Incomplete (0%)
<b>Initial Posting: Knowledge of the Subject Matter (1 point)</b>	Outstanding	Identifies new or expanded ideas that reflect high-level critical thinking on the topic.  Demonstrates practical application.	Presents some strong ideas or expanded ideas.  Makes practical applications.  Some unevenness in writing mechanics.	Illustrates basic knowledge of topic without applying or expanding idea.  Limited application.  Some errors in writing mechanics.	Displays only a minimal grasp of the concepts covered.  Does not expand upon the central concepts.  Problems with writing mechanics.	Displays no understanding of central concepts.	Incomplete
<b>Initial Posting: Evidence of Research (1 point)</b>	Outstanding	Research expertly applied to support and extend ideas.  Proper citations used.	Research clearly connected to ideas.  Proper citations used.	Uses some research to support ideas.  Cites research with minor errors.	Some research used but fails to support ideas. Uses citations with significant errors.	Lack of appropriate research.  No citations listed.	Incomplete
<b>Response to Peers: Thoughtful Reflection (1 point)</b>	Outstanding	Reply makes multiple references to and integrates information from initiating post. Reply to initiating post is explicitly thoughtful.	Reply makes some references to and integrates information from initiating post.  Reply conveys substantial thought.	Reply incorporates bits of information from initiating post.  Some thought appears to have been given to the topic.	Reply conveys minimal thought about initiating post or about the topic in general. Appears to be done hastily.	Reply conveys no thought about initiating post or about the topic in general.	Incomplete
<b>Response to Peers: Contribution to Discussion (1 point)</b>	Outstanding	Makes a substantial contribution and attempts to stimulate additional discussion.  Provides additional meaningful web site or articles/data.	Makes a substantial contribution to initial posting.  New ideas are supported by valid information.	Makes a limited contribution to initial posting.  Provides ideas, but with limited supporting reasons.	Offers minimal ideas, information, or perspectives.	No new ideas, information, or perspectives provided.  Basically reiterates initiating post.	Incomplete