



**TENTATIVE-SUBJECT TO CHANGE**  
**ACCT 2000 Managerial Accounting**  
**COURSE SYLLABUS**  
**Online Asynchronous**  
**Fall Semester 2023 (202412)**

**Course Taught Fully Online Asynchronously (does not require students to be online at specific dates/times). Proctored Event is required.**

**COURSE INFORMATION**

Credit Hours/Minutes: 3/3000

Campus/Class Location: Georgia Virtual Technical Connection (GVTC)/Blackboard

Class Meets: Via Internet for 10 weeks

Course Reference Number (CRN): 20105

Preferred Method of Contact: [Lori Sweat](mailto:lsweat@southeasterntech.edu) ([lsweat@southeasterntech.edu](mailto:lsweat@southeasterntech.edu))

**INSTRUCTOR CONTACT INFORMATION**

Instructor Name: Lori L. Sweat

Email Address: [Lori Sweat](mailto:lsweat@southeasterntech.edu) ([lsweat@southeasterntech.edu](mailto:lsweat@southeasterntech.edu))

Campus/Office Location: Swainsboro Campus/Building 2, Room 2113

Office Hours: 8-11:30 am, 1-5 pm T/W/R

Phone: 478-289-2223

Fax Number: 478-289-2276

Tutoring Hours: By Appointment

Campus/Office Location: Vidalia Campus/Gillis Building, 837

Office Hours: 1-5 pm M

Phone: 912-538-3100, extension 2223

Fax Number: 912-538-3106

Tutoring Hours: By Appointment

**SOUTHEASTERN TECHNICAL COLLEGE (STC) CATALOG AND HANDBOOK**

Students are responsible for all policies and procedures and all other information included in Southeastern Technical College's [Catalog and Handbook](https://catalog.southeasterntech.edu/) (<https://catalog.southeasterntech.edu/>).

**REQUIRED TEXT**

CengageUnlimited Access Card

This includes access to ebook *Accounting*, 28<sup>th</sup> edition, Warren/Reeve/Duchac and access to CengageNow platform, which is required for completing your homework and taking tests.

ACCT 2000 Online

Choose ONLY ONE (depending upon your needs):

Cengage Unlimited Printed Access Card 1 Term Access (4 months)	978-0-357-70003-7
Cengage Unlimited Printed Access Card Multi-Term Access (12 months)	978-0-357-70004-4
Cengage Unlimited Printed Access Card 2 Year Access (24 months)	978-0-357-70005-1

### **REQUIRED SUPPLIES & SOFTWARE**

Calculator (no special requirements as long as it will add, subtract, multiply and divide), earbuds, pencil.

Reliable Internet Access - 56K Dial-Up connection or better. DSL or Cable recommended. **Mozilla Firefox is the recommended browser. Please do NOT use Internet Explorer.**

If you do not have computer access, see your instructor for information regarding use of open labs on both Swainsboro and Vidalia campuses.

Note: Although students can use their smart phones and tablets to access their online course(s), exams, discussions, assignments, and other graded activities should be performed on a personal computer. Neither Blackboard nor Georgia Virtual Technical Connection (GVTC) provide technical support for issues relating to the use of a smart phone or tablet so students are advised to not rely on these devices to take an online course.

**Students should not share login credentials with others and should change passwords periodically to maintain security.**

### **COURSE DESCRIPTION**

Emphasizes the interpretation of data by management in planning and controlling business activities.

### **MAJOR COURSE COMPETENCIES**

Topics include: Managerial Accounting Concepts, Manufacturing Accounting using a Job Order Cost System, Manufacturing Accounting using a Process Cost System, Cost Behavior and Cost-Volume-Profit, Budgeting and Standard Cost Accounting, Flexible Budgets, Standard Costs and Variances, and Capital Investment Analysis and Budgeting. Laboratory work demonstrates theory presented in class.

### **PREREQUISITE(S)**

ACCT 1100, ACCT 1105

### **COURSE OUTLINE**

1. Managerial Accounting Concepts
2. Manufacturing Accounting Using a Job Order Cost System
3. Manufacturing Accounting Using a Process Cost System
4. Cost Behavior and Cost-Volume-Profit Analysis
5. Budgeting and Standard Cost Accounting
6. Flexible Budgets, Standard Costs and Variances
7. Capital Investment Analysis and Budgeting

## GENERAL EDUCATION CORE COMPETENCIES

Southeastern Technical College has identified the following general education core competencies that graduates will attain:

1. The ability to utilize standard written English.
2. The ability to solve practical mathematical problems.
3. The ability to read, analyze, and interpret information.

## STUDENT REQUIREMENTS (ONLINE)

Students are expected to complete all work required by the instructor. Students will have at least one week to complete discussion boards and tests. Weekly deadlines are midnight on Monday of each week.

Students are expected to prove weekly academic engagement by meeting deadlines each week and spending a minimum of 50 hours during the semester completing the required discussion boards and tests. Students are expected to communicate frequently through college email and discussion boards. College email and other STC resources can be accessed from the [mySTC](#) tab on STC's Website. Email can also be accessed in the menu of your Blackboard course.

Online students in this course are responsible for checking e-mails and Blackboard announcements DAILY. It is my only means of communication with you. It only takes a few minutes. Please discipline yourself to check email and Blackboard announcements daily. You cannot succeed in an online class without checking emails and Blackboard announcements frequently. See Technology Access Guide in Blackboard for instructions on logging in to Blackboard, BannerWeb, Student Email, etc.

## NO SHOW REQUIREMENTS

In order to acknowledge attendance for the class the student **must** complete ALL of the following for this course within the first three days of class:

- Complete the Pledge Acknowledgment Requirement in the "*Getting Started*" link in Blackboard.
- Post the Student Introduction in the "*Getting Started*" link in Blackboard.
- Send your instructor an email from your [STC account](#) stating your intentions to take the course. Do not use your personal email account; I need to see that you know how to access your STC email. ALL email correspondence for this course is sent to your STC email. See the Technology Access Guide in Blackboard if you need help accessing your STC email.
- Sign up for course reminders to be sent to your phone as a text. See link in Blackboard under Lessons.
- Print your syllabus FIRST and use it to complete the syllabus quiz in Blackboard under Lessons. You **MUST** score 100%. Check the grade book for your score and re-take as necessary to score 100%. It is set for multiple attempts.

## NO HARM NO FOUL POLICY

It is the student's responsibility to drop courses during the first three days by completing a withdrawal form with a Counselor in Student Affairs. If a student completes the above no-show requirements during the first three days, the student will be dropped with no penalty **only if** they have completed the Withdrawal Form with Student Affairs by the close of business on the third business day of the semester. **The student must formally withdraw from classes in order to receive the no harm-no foul benefit.**

## DEADLINES

Students are expected to complete all assignments (homework, tests, quizzes, discussion boards, and other assignments) by the dates specified on the attached lesson plan. Early submissions are accepted; late submissions are **not** accepted.

## TESTS

Tests are posted for a week in Blackboard; tests **must** be completed by the date specified on the lesson plan. There are no makeup tests, and students who miss a test are assigned a grade of zero. Please do not wait until the last minute to take tests in case you have internet problems with your computer because there are **no make-up tests**, and there are no exceptions. If internet or browser failure occurs during a test, contact the instructor immediately by email. A decision will be made at that time IF the test will be reset. Only one test per student will be reset per semester **if** the instructor is notified immediately according to the instructions above and **if** the request is granted. **Check your email for instructor response to a request for a test reset. If you do not check your email for the instructor response and miss the deadline provided, you will receive a grade of zero.**

## QUIZZES

Quizzes are to be completed in Blackboard. Items from ACCT 1100 and 1105 will be included in the quizzes for the purposes of preparing for the exit exam, so please print out the exit exam study guide and start studying for the exit exam NOW. Start the quizzes only when you are prepared, as there will only be a limited amount of time available to take the quiz.

## HOMEWORK

Although chapter homework assignments are to be completed in CengageNOW, there is a link to those assignments in the chapter folder in Blackboard. When you view the assignment listing, it is recommended that you click on “print blank assignment” before choosing “Take.” This will allow you to print the homework assignment so that you can work on it when you’re away from the computer. I recommend printing the assignments from Cengage, working them on paper, and then keying your answers into Cengage. This way you can see HOW you got your answer. If you have a question, your instructor will need to see how you got your incorrect answer in order to provide assistance. Also, if you have technical difficulties while entering your answers, you will want to have something to go back to so that you can re-enter your answers.

You have the option to click “check my work” at the bottom left side of the screen **5 times** after answering each question and proceeding to the next.

DO NOT click “Submit for grading” until you are ready to submit your entire assignment. Once you “submit for grading” your entire homework assignment will be submitted, including questions you may not have answered yet. **Homework assignments may not be submitted after the due date, resulting in a zero (0).** Any zeroes recorded for missed homework and comprehensive problems will be included in the final score calculation.

## DISCUSSION BOARDS

Discussion boards simulate a traditional classroom discussion. Please participate. All five discussion boards for the semester are located in Blackboard, under Lessons, in a folder named Discussion Boards; refer to your lesson plan for weeks requiring participation in a discussion board. For weeks requiring a discussion board, students should make a post by 11:55 pm on Wednesday and reply to a post made by a classmate by 11:55 pm on Monday. This is clearly marked on the lesson plan. Students should put the number of the question they are answering in the subject line of their discussion board post. Students should post the answer to a question that has NOT already been answered by a classmate. Posts and replies should be thoughtful and thoroughly answer the question. See the discussion board rubric located at the end of this syllabus for grading details. Discussion boards may be completed early, but must be completed by the date specified. However, if you post early, you must remember to go back and reply to at least one other student's post. Discussion boards will not be graded after the due date resulting in a zero (0).

## EMAIL COMMUNICATION

The preferred method of communication is email using your STC email. See instructor's email address on the first page of this syllabus. Please make sure that you always type your name and class in the subject line of every email you send me so I know which class you are emailing regarding. For example: **John Doe ACCT 2000**. College email is accessed at <https://portal.office.com>, under Quick links on our webpage, or in the menu of your Blackboard course.

## CHECKING GRADES

Students should monitor their grades in BLACKBOARD by clicking the MY GRADES link when students log in to this course in Blackboard. Individual grades for each test and discussion board, as well as the overall course average using the weights described in the Grading Policy section of the syllabus should display in the grade book to help track course progress.

## ONLINE ATTENDANCE

It is the student's responsibility to be academically engaged each week doing course related activities. The completion dates of these activities will be used to determine a student's last date of attendance in the event a student withdraws, stops attending, or receives an "F" (Failing 0-59) in a course.

Students will not be withdrawn by an instructor for attendance; however, all instructors will keep records of graded assignments and student participation in course activities. Students will be expected to complete all work required by the instructor as described in the individual course syllabus.

Students will have at least one week to complete tests and assignments. All tests and assignments are due at 11:55 pm on Monday of each week. Exceptions to the due dates of assignments due to jury duty, military duty, court duty, or required job training will be made at the discretion of the instructor.

## STUDENTS WITH DISABILITIES

Students with disabilities who believe that they may need accommodations in this class based on the impact of a disability are encouraged to contact the appropriate campus coordinator to request services.

**Swainsboro Campus:** [Emily Jarrell \(ejarrell@southeasterntech.edu\)](mailto:ejarrell@southeasterntech.edu), 478-289-2259, Building 1, Room 1210.

**Vidalia Campus:** [Helen Thomas, \(hthomas@southeasterntech.edu\)](mailto:hthomas@southeasterntech.edu), 912-538-3126, Building A, Room 165.

## SPECIFIC ABSENCES

Provisions for Instructional Time missed because of documented absences due to jury duty, military duty, court duty, or required job training will be made at the discretion of the instructor.

## PREGNANCY

Southeastern Technical College does not discriminate on the basis of pregnancy. However, we can offer accommodations to students who are pregnant that need special consideration to successfully complete the course. If you think you will need accommodations due to pregnancy, please make arrangements with the appropriate campus coordinator.

Swainsboro Campus: [Emily Jarrell \(ejarrell@southeasterntech.edu\)](mailto:ejarrell@southeasterntech.edu), 478-289-2259, Building 1, Room 1210.  
 Vidalia Campus: [Helen Thomas, \(hthomas@southeasterntech.edu\)](mailto:hthomas@southeasterntech.edu), 912-538-3126, Building A, Room 165.

It is strongly encouraged that requests for consideration be made **PRIOR** to delivery and early enough in the pregnancy to ensure that all the required documentation is secured before the absence occurs. Requests made after delivery **MAY NOT** be accommodated. The coordinator will contact your instructor to discuss accommodations when all required documentation has been received. The instructor will then discuss a plan with you to make up missed assignments.

## WITHDRAWAL PROCEDURE

Students wishing to officially withdraw from a course(s) or all courses after the drop/add period and prior to the 65% point of the term in which student is enrolled (date will be posted on the school calendar) must speak with a Career Counselor in Student Affairs and complete a Student Withdrawal Form. A grade of "W" is assigned for the course(s) when the student completes the withdrawal form.

Important – Student-initiated withdrawals are not allowed after the 65% point. After the 65% point of the term in which student is enrolled, the student has earned the right to a letter grade and will receive a grade for the course. Please note: Abandoning a course(s) instead of following official withdrawal procedures may result in a grade of "F" (Failing 0-59) being assigned. **The 65% point for this semester is Monday, October 2.**

Informing your instructor that you will not return to his/her course, does not satisfy the approved withdrawal procedure outlined above.

There is no refund for partial reduction of hours. Withdrawals may affect students' eligibility for financial aid for the current semester and in the future, so a student must also speak with a representative of the Financial Aid Office to determine any financial penalties that may be assessed due to the withdrawal. A grade of 'W' will count in attempted hour calculations for the purpose of Financial Aid.

## EXIT EXAM

All Accounting diploma and Accounting degree students are required to take the **Accounting Exit Exam** at the end of the semester the student is enrolled in ACCT 2000. The 250 question password-protected multiple choice test will be administered by the Accounting Instructor and taken in CengageNow. **Students must score 70% or better on this exam to successfully complete the course, so a minimum of 175 correct answers are required. Students scoring below 70 will be required to retake ACCT 2000.** There is a study guide in Blackboard, as well as links to all of the video demonstrations from ACCT 1100 and 1105.

**PROCTORED EVENT REQUIREMENT**

In order to validate student identity for all online courses, students enrolled in online courses are **required** to complete one proctored event per online course. Students are required to bring a photo ID (STC Student ID, Driver's License, or Passport) to the proctored event. The proctored event will be administered on separate days—once on the Vidalia campus and once on the Swainsboro campus. Students must attend one of the proctored sessions as scheduled on the Lesson Plan/Course Calendar. The event will be monitored by the instructor or by an approved proctor. The proctored event may be a major exam, assignment, or presentation, etc. that will count a minimum of 20% of the course grade. Students must attend one of the scheduled proctored sessions and will need to make arrangements with work, childcare, etc. The specific dates of the proctored event are scheduled on the Lesson Plan/Calendar for the online course.

Students living farther than 75 miles from either campus who cannot come to Southeastern Tech for the event must secure an approved proctoring site. The site and the proctor must meet Southeastern Technical College's requirements (instructor will provide more information and necessary forms if this is the case). Note: Students taking proctored events off campus will utilize the Proctor Scheduling and Approval Form found in Blackboard within the Getting Started/Start Here and Proctoring Event area. The completed form should be submitted to the course instructor a minimum of two weeks prior to the proctored event. If approved, the instructor will notify the proctor.

Students arranging off-campus proctoring must take the event on one of the originally scheduled days. Students who do not complete the proctored event as scheduled must submit a valid documented excuse within three business days after the scheduled event. If the excuse is approved by the instructor of the course, students must make arrangements with the instructor to makeup/reschedule the missed event. The penalty and makeup instructions will be at the instructor's discretion. Proctored events will be given after the 65% point of the semester. Students who do not complete the proctored event on the scheduled date and do not present a valid documented excuse within three business days of the scheduled event will be given a zero for the proctored event.

**PROCTORING FEES**

Students are not charged a proctoring fee when taking a proctored event at Southeastern Technical College or any other TCSG college. Students who choose to use an off-campus proctor may be assessed a proctoring fee by the proctoring site. In this instance, the student is responsible for payment.

**The required proctored event for this class is the Exit Exam scheduled on the following dates and times:**

**Thursday, October 26 at 9 am on the Swainsboro Campus, Building 2, Room 2113.**

**OR**

**Monday, October 30 at 1 pm on the Vidalia Campus, Gillis Building, Room 839**

**This exam will cover concepts from ACCT 1100, ACCT 1105, and ACCT 2000.**

**Please send your instructor an email by noon Monday, October 23 to schedule which of these dates you will take your proctored exam.**

The following items are required for the proctored exam:

- STC Student ID
- Pencil
- Calculator
- Log in Credentials (i.e. Student ID Number & Password)

### **MAKEUP GUIDELINES (TESTS, QUIZZES, HOMEWORK, PROJECTS, ETC.)**

Students are expected to complete ALL discussion boards and tests by the dates specified on the attached lesson plan. There are no makeups; a grade of zero will be given for any missed discussion boards and tests. Any zeroes recorded for missed discussion boards and tests will be included in the final score calculation

### **ACADEMIC DISHONESTY POLICY**

The Southeastern Technical College Academic Dishonesty Policy states that all forms of academic dishonesty, including but not limited to cheating on tests, plagiarism, collusion, and falsification of information, will call for discipline. The policy can also be found in the Southeastern Technical College Catalog and Handbook.

### **PROCEDURE FOR ACADEMIC MISCONDUCT**

The procedure for dealing with academic misconduct and dishonesty is as follows:

#### **1. First Offense**

Student will be assigned a grade of "0" for the test or assignment. Instructor keeps a record in course/program files and notes as first offense. The instructor will notify the student's program advisor, academic dean, and the Registrar at the student's home campus. The Registrar will input the incident into Banner for tracking purposes.

#### **2. Second Offense**

Student is given a grade of "WF" (Withdrawn Failing) for the course in which offense occurs. The instructor will notify the student's program advisor, academic dean, and the Registrar at the student's home campus indicating a "WF" has been issued as a result of second offense. The Registrar will input the incident into Banner for tracking purposes.

#### **3. Third Offense**

Student is given a grade of "WF" for the course in which the offense occurs. The instructor will notify the student's program advisor, academic dean, and the Registrar at the student's home campus indicating a "WF" has been issued as a result of third offense. The Vice President for Student Affairs, or designee, will notify the student of suspension from college for a specified period of time. The Registrar will input the incident into Banner for tracking purposes.

### **STATEMENT OF NON-DISCRIMINATION**

As set forth in the student catalog, Southeastern Technical College does not discriminate on the basis of race, color, creed, national or ethnic origin, sex, religion, disability, age, political affiliation or belief, genetic information, veteran status, or citizenship status (except in those special circumstances permitted or mandated by law).



The following individuals have been designated to handle inquiries regarding the nondiscrimination policies:

<b>American With Disabilities Act (ADA)/Section 504 - Equity- Title IX (Students) – Office of Civil Rights (OCR) Compliance Officer</b>	<b>Title VI - Title IX (Employees) – Equal Employment Opportunity Commission (EEOC) Officer</b>
Helen Thomas, Special Needs Specialist Vidalia Campus 3001 East 1 <sup>st</sup> Street, Vidalia Office 165 Phone: 912-538-3126 Email: <a href="mailto:hthomas@southeasterntech.edu">Helen Thomas (hthomas@southeasterntech.edu)</a>	Melanie Walker, Director of Human Resources Vidalia Campus 3001 East 1 <sup>st</sup> Street, Vidalia Office 138B Phone: 912-538-3230 Email: <a href="mailto:mwalker@southeasterntech.edu">Melanie Walker (mwalker@southeasterntech.edu)</a>

### ACCESSIBILITY STATEMENT

Southeastern Technical College is committed to making course content accessible to individuals to comply with the requirements of Section 508 of the Rehabilitation Act of Americans with Disabilities Act (ADA). If you find a problem that prevents access, please contact the course instructor.

### GRIEVANCE PROCEDURES

Grievance procedures can be found in the Catalog and Handbook located on Southeastern Technical College's website.

### ACCESS TO TECHNOLOGY

Students can now access Blackboard, Remote Lab Access, Student Email, Library Databases (Galileo), and BannerWeb via the mySTC portal or by clicking the Current Students link on the [Southeastern Technical College Website \(www.southeasterntech.edu\)](http://www.southeasterntech.edu).

### TECHNICAL COLLEGE SYSTEM OF GEORGIA (TCSG) GUARANTEE/WARRANTY STATEMENT

*The Technical College System of Georgia guarantees employers that graduates of State Technical Colleges shall possess skills and knowledge as prescribed by State Curriculum Standards. Should any graduate employee within two years of graduation be deemed lacking in said skills, that student shall be retrained in any State Technical College at no charge for instructional costs to either the student or the employer.*

### GRADING POLICY

Assessment/Assignment	Percentage
Tests	35%
Proctored Exit Exam	30%
Homework	15%
Quizzes	15%
Discussion Boards	5%

**GRADING SCALE**

Letter Grade	Range
A	90-100
B	80-89
C	70-79
D	60-69
F	0-59

**ADDITIONAL INFORMATION:**

A few bad grades are never a good reason to give-up. Giving up results in an F whereas trying usually results in an A, B, C, or D --- all of which are better than an F. Most students are able to turn things around after a few bad grades if they just try. Always take time to discuss things with your instructor. We must learn to overcome bad circumstances and not run away from them. It is usually easier to turn things around than you think.

How many hours per week should I expect this course to take me? Class Time/Contact Hours for this course are 3000 minutes or 50 hours for an entire semester. In a lecture class, this would be considered seat time. This is equivalent to 5 hours per week during a 10 week semester. In addition to class time, students can expect to spend 2 to 3 times the contact hours doing additional tasks such as homework, reading, and studying. Therefore, the course will take more than just 50 hours.

- 10 Week Semester: 5 contact hours per week X 2 = a minimum of 10 hours per week.

Are you feeling overwhelmed as you read all your course expectations for each class? That is a natural reaction at the beginning of the semester. Just listen to and communicate with your instructors and classmates. Take time to become organized in each class, and it will all come together soon. Your instructor wants you to be successful.

Note about CengageNow: CengageNOW is a valuable tool that can greatly enhance your learning of the material. In addition, CengageNOW will increase your ability to work in the online environment, which is in high demand in today's workforce.

# TEXTBOOK RENTALS

Years ago, students had to buy a heavy, expensive textbook for this course AND a workbook to do their homework for ACCT 2000. But for the last several years, we have been committed to saving students money by having them purchase a Cengage code instead which gains them access to the eBook and to the homework in electronic format. It's very user-friendly once you get used to it. Just dive in and start working.

Now some of you are probably like me---you still like to have a hard copy text. Totally understandable. With the purchase of your text book, you can the option of renting a hard copy text for \$9.99 from Chegg. Log in to your Cengagebrain account directly at <https://www.cengage.com/dashboard/#/login> if you want to access it directly through the Cengage.



**If you don't see the course there, you haven't linked the two by clicking my link in the Blackboard class under Lessons.**

At a minimum, you should see this--- an eBook for Accounting, and the Cengage now course for Accounting (homework and tests are here) -- along with any other Cengage books you are using.

Note the red circled item---print options—and click it and choose the text you'd like to rent. The rental lasts as long as your access code---1 term, 1 year, or 2 years. The \$9.99 covers the rental, free shipping, and a return shipping label so that you can put the book right back in the box at the end of your rental period and return it.

The screenshot shows a web browser window with the URL [cengage.com/dashboard/#/rental-options](https://www.cengage.com/dashboard/#/rental-options). The page header includes the Cengage Unlimited logo. The main heading is 'Rental Options'. Below this, it says 'Available Rentals' and 'Get at least 4 FREE\* hardcopy textbook rentals with a subscription'. There is a section 'Select Products to Rent' with a help icon. A recommended book is shown: 'Accounting, 28th Ed.' by Carl S. Warren, Christine Jonick, and Jennifer Schneider, published in CY 2021. The sidebar on the left contains navigation options: My Home, Courses, Catalog and Study Tools, Rental Options (circled in red), College Success Tips, and Career Success Tips. At the bottom left of the sidebar, there is a 'RECOMMENDED FOR YOU' section with an image of a desk and the text 'Study Smarter, Not Harder'.

**Printing the eBook on campus is NOT an option, however.**

## ACCT 2000 Managerial Accounting

### Fall Semester 2023 (202412) Lesson Plan

Date/Week	Chapter/Lesson	Content/Assignments & Tests Due Dates	Competency Area
<p style="text-align: center;">FIRST DAY August 21</p>	<p style="text-align: center;">No Show Requirements</p>	<ol style="list-style-type: none"> <li>1. PRINT and read the ACCT 2000 Course Syllabus/Lesson Plan <b><u>located in Blackboard</u></b>. Any other syllabus is merely tentative.</li> <li>2. Read all of the items under the “<i>Getting Started</i>” link.</li> <li>3. Complete ALL of the following no-show requirements by 11:55 pm, Wednesday, August 23:               <ul style="list-style-type: none"> <li><input type="checkbox"/> Complete the Pledge Acknowledgment Quiz in the “<i>Getting Started</i>” link in Blackboard</li> <li><input type="checkbox"/> Post the Student Introduction in the “<i>Getting Started</i>” link in Blackboard</li> <li><input type="checkbox"/> Send your instructor an email from your <u>STC account</u> stating your intentions to take the course. Do not use your personal email account; I need to see that you know how to access your STC email. ALL email correspondence for this course is sent to your STC email. See the Technology Access Guide in Blackboard if you need help accessing your STC email.</li> <li><input type="checkbox"/> Sign up for course reminders to be sent to your phone as a text. See link in Blackboard under Lessons.</li> <li><input type="checkbox"/> Print your syllabus FIRST and use it to complete the syllabus quiz in Blackboard under Lessons. You <b>MUST</b> score 100%. Check the grade book for your score and re-take as necessary to score 100%. It is set for multiple attempts.</li> </ul> </li> </ol> <p><b><u>If ALL of these items are not completed by 11:55 pm on Wednesday, August 23, you will be turned in as a No-Show and will be removed from the course.</u></b></p> <p><b>→ It is most important that you register your CengageNow access code as soon as possible.</b></p> <p>See next page for Week 1 Assignments →</p>	

Date/Week	Chapter/Lesson	Content/ Assignments/Tests Due Dates	Competency Area
Week 1 August 21-28	Chapter 18 Introduction to Managerial Accounting	<p>Complete Chapter 18 reading. Watch Chapter 18 Demonstration/Lecture Part 1 video:</p> <ul style="list-style-type: none"> <li>• Managerial Accounting: <ul style="list-style-type: none"> <li>○ Differences between Managerial &amp; Financial Accounting</li> <li>○ The Management Accountant in the Organization</li> <li>○ The Managerial Process</li> <li>○ Uses of Managerial Accounting Information</li> </ul> </li> <li>• Manufacturing Operations: Costs &amp; Terminology <ul style="list-style-type: none"> <li>○ Direct &amp; Indirect Costs</li> <li>○ Manufacturing Costs <ul style="list-style-type: none"> <li>▪ Direct Material Cost</li> <li>▪ Direct Labor Cost</li> <li>▪ Factory Overhead Cost</li> <li>▪ Prime Costs &amp; Conversion Costs</li> <li>▪ Product Costs &amp; Period Costs</li> </ul> </li> </ul> </li> </ul> <p>Complete Chapter 18 homework exercises &amp; problems in Cengage: Exercises:  <input type="checkbox"/> EX.18.01  <input type="checkbox"/> EX.18.02  <input type="checkbox"/> EX.18.03  <input type="checkbox"/> EX.18.04  <input type="checkbox"/> EX.18.05  <input type="checkbox"/> EX.18.07  <input type="checkbox"/> EX.18.08  Problem:  <input type="checkbox"/> PR.18.01B</p> <p>These are due 9/4, but you should be working on them now.</p> <p><b>No assignments are due this week, BUT you MUST complete the no show requirements by the third day of class. DO NOT PROCRASTINATE. Discipline yourself to work according to this lesson plan/schedule.</b></p>	1 b,c

Date/Week	Chapter/Lesson	Content/ Assignments/Tests Due Dates	Competency Area
Week 2 August 29- September 4	Chapter 18 Introduction to Managerial Accounting	<p>Complete Chapter 18 reading. Watch Chapter 18 Demonstration/Lecture Part 2 video:</p> <ul style="list-style-type: none"> <li>• Financial Statements for a Manufacturing Business <ul style="list-style-type: none"> <li>○ Balance Sheet</li> <li>○ Income Statement</li> <li>○ Statement of Cost of Goods Manufactured</li> </ul> </li> </ul> <p>Complete Chapter 18 homework exercises &amp; problems: Exercises:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> EX.18.11</li> <li><input type="checkbox"/> EX.18.12</li> <li><input type="checkbox"/> EX.18.13</li> <li><input type="checkbox"/> EX.18.14</li> <li><input type="checkbox"/> EX.18.15</li> <li><input type="checkbox"/> EX.18.16</li> <li><input type="checkbox"/> EX.18.17</li> </ul> <p>Problems:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> PR.18.05B</li> </ul> <p><b>Due by 11:55 pm 8/30:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Discussion Board 1 post</li> </ul> <p><b>Due by 11:55 pm 9/4:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Chapter 18 homework exercises &amp; problems assigned in Cengage</li> <li><input type="checkbox"/> Discussion Board 1 reply to another student's post</li> <li><input type="checkbox"/> Quiz 1 (ACCT 1100 Chapters 1 &amp; 2)</li> </ul> <p><b>Chapter 18 test available 9/4 – 9/11</b></p>	1 b,c

Date/Week	Chapter/Lesson	Content/ Assignments/Tests Due Dates	Competency Area
Week 3 September 5 - 11	Chapter 19 Job Order Costing	<p>Complete Chapter 19 reading. Print Chapter 19 Blank Demonstration Working Papers Handout Watch Chapter 19 Lecture/Demonstration Video Job Order Cost Systems for Manufacturing Businesses:</p> <ul style="list-style-type: none"> <li>• Materials</li> <li>• Direct Labor</li> <li>• Factory Overhead</li> <li>• Work in Process</li> <li>• Finished Goods</li> <li>• Sales &amp; Cost of Goods Sold</li> <li>• Period Costs</li> </ul> <p>Complete Chapter 19 homework exercises &amp; problems: Exercises:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> EX.19.04</li> <li><input type="checkbox"/> EX.19.05</li> <li><input type="checkbox"/> EX.19.06</li> <li><input type="checkbox"/> EX.19.07</li> <li><input type="checkbox"/> EX.19.08</li> <li><input type="checkbox"/> EX.19.09</li> <li><input type="checkbox"/> EX.19.10</li> <li><input type="checkbox"/> EX.19.11</li> <li><input type="checkbox"/> EX.19.12</li> </ul> <p>Problems:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> PR.19.01B</li> <li><input type="checkbox"/> PR.19.02B</li> <li><input type="checkbox"/> PR.19.03B</li> <li><input type="checkbox"/> PR.19.04B</li> <li><input type="checkbox"/> PR.19.05B</li> </ul> <p><b>Due by 11:55 pm 9/11:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Chapter 18 Test</li> <li><input type="checkbox"/> Chapter 19 homework exercises &amp; problems assigned in Cengage</li> <li><input type="checkbox"/> Quiz 2 (ACCT 1100 Chapters 2, 3, &amp; 4)</li> </ul> <p><b>Chapter 19 test available 9/11 – 9/18</b></p>	2 b,c

Date/Week	Chapter/Lesson	Content/ Assignments/Tests Due Dates	Competency Area
Week 4 September 12-18	Chapter 20 Process Cost Systems	<p>Complete Chapter 20 reading. Watch Chapter 20 Lecture/Demonstration Video</p> <ul style="list-style-type: none"> <li>• Comparing Job Order &amp; Process Cost Systems</li> <li>• Cost Flows for a Process Manufacturer</li> <li>• Cost of Production Report</li> <li>• Journal Entries for a Process Cost System</li> <li>• Using the Cost of Production Report for Decision Making</li> </ul> <p>Complete Chapter 20 homework exercises &amp; problems: Exercises:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> EX.20.02</li> <li><input type="checkbox"/> EX.20.03</li> <li><input type="checkbox"/> EX.20.04</li> <li><input type="checkbox"/> EX.20.05</li> <li><input type="checkbox"/> EX.20.06</li> <li><input type="checkbox"/> EX.20.07</li> <li><input type="checkbox"/> EX.20.10</li> <li><input type="checkbox"/> EX.20.11</li> <li><input type="checkbox"/> EX.20.16</li> <li><input type="checkbox"/> EX.20.17</li> </ul> <p>Problems:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> PR.20.01B</li> <li><input type="checkbox"/> PR.20.02B</li> <li><input type="checkbox"/> PR.20.03B</li> </ul> <p><b>Due by 11:55 pm 9/13:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Discussion Board 2 post</li> </ul> <p><b>Due by 11:55 pm 9/18:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Chapter 19 Test</li> <li><input type="checkbox"/> Chapter 20 homework exercises &amp; problems assigned in Cengage</li> <li><input type="checkbox"/> Discussion Board 2 reply to another student's post</li> <li><input type="checkbox"/> Quiz 3 (ACCT 1100 Chapters 3 &amp; 4)</li> </ul> <p><b>Chapter 20 test available 9/18 – 9/25</b></p>	3 b,c



Date/Week	Chapter/Lesson	Content/ Assignments/Tests Due Dates	Competency Area
Week 5 September 19-25	Chapter 21 Cost-Volume- Profit Analysis	<p>Complete Chapter 21 reading. Watch Chapter 21 Lecture/Demonstration Part 1 Video</p> <ul style="list-style-type: none"> <li>• Cost Behavior</li> <li>• Variable Costs</li> <li>• Fixed Costs</li> <li>• Mixed Costs</li> </ul> <p>Watch Chapter 21 Lecture/Demonstration Part 2 Video</p> <ul style="list-style-type: none"> <li>• Contribution Margin</li> <li>• Contribution Margin Ratio</li> <li>• Unit Contribution Margin</li> <li>• Break Even Point <ul style="list-style-type: none"> <li>○ Effect of changes in fixed cost</li> <li>○ Effect of changes in unit variable costs</li> <li>○ Effect of changes in unit selling price</li> </ul> </li> <li>• Target Profit</li> <li>• Sales Mix Considerations</li> <li>• Operating Leverage</li> <li>• Margin of Safety</li> </ul> <p>Complete Chapter 21 homework exercises &amp; problems: Exercises:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> EX.21.02</li> <li><input type="checkbox"/> EX.21.06</li> <li><input type="checkbox"/> EX.21.07</li> <li><input type="checkbox"/> EX.21.08</li> <li><input type="checkbox"/> EX.21.09</li> <li><input type="checkbox"/> EX.21.11</li> <li><input type="checkbox"/> EX.21.12</li> <li><input type="checkbox"/> EX.21.13</li> <li><input type="checkbox"/> EX.21.14</li> <li><input type="checkbox"/> EX.21.21</li> <li><input type="checkbox"/> EX.21.23</li> <li><input type="checkbox"/> EX.21.25</li> </ul> <p>Problems:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> PR.21.01B <input type="checkbox"/> PR.21.02B <input type="checkbox"/> PR.21.05A <input type="checkbox"/> PR.21.05B</li> </ul> <p><b>Due by 11:55 pm 9/25:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Chapter 20 Test</li> <li><input type="checkbox"/> Chapter 21 homework exercises &amp; problems assigned in Cengage</li> <li><input type="checkbox"/> Quiz 4 (ACCT 1100 Chapters 6, 7, 8, &amp; 9)</li> </ul> <p><b>Chapter 21 test available 9/25 – 10/2</b></p>	4 b,c

Date/Week	Chapter/Lesson	Content/ Assignments/Tests Due Dates	Competency Area
Week 6 September 26 – October 2	Chapter 22 Budgeting	<p><b>Note: Students who withdraw on or before Monday, October 2 receive a grade of “W”</b></p> <p>Complete Chapter 22 reading.            Watch Chapter 22 Lecture/Demonstration Video</p> <ul style="list-style-type: none"> <li>• Nature &amp; Objective of Budgeting</li> <li>• Budgeting Systems</li> <li>• Master Budget</li> <li>• Operating Budgets</li> <li>• Financial Budgets</li> <li>• Capital Expenditures Budget</li> <li>• Budgeted Balance Sheet</li> </ul> <p>Complete Chapter 22 homework exercises &amp; problems:            Exercises:</p> <p> <input type="checkbox"/> EX.22.04  <input type="checkbox"/> EX.22.06  <input type="checkbox"/> EX.22.07  <input type="checkbox"/> EX.22.09  <input type="checkbox"/> EX.22.11  <input type="checkbox"/> EX.22.14  <input type="checkbox"/> EX.22.15  <input type="checkbox"/> EX.22.16  <input type="checkbox"/> EX.22.18  <input type="checkbox"/> EX.22.19  <input type="checkbox"/> EX.22.20  <input type="checkbox"/> EX.22.21           </p> <p>Problems:</p> <p> <input type="checkbox"/> PR.22.01A   <input type="checkbox"/> PR.22.02A   <input type="checkbox"/> PR.22.03A   <input type="checkbox"/> PR.22.04A           </p> <p><b>Due by 11:55 pm 9/27:</b></p> <p><input type="checkbox"/> Discussion Board 3 post</p> <p><b>Due by 11:55 pm 10/2:</b></p> <p> <input type="checkbox"/> Chapter 21 Test  <input type="checkbox"/> Chapter 22 homework exercises &amp; problems assigned in Cengage  <input type="checkbox"/> Discussion Board 3 reply to another student’s post  <input type="checkbox"/> Quiz 5 (ACCT 1105 Chapters 10 &amp; 11)           </p> <p>Chapter 22 test available 10/2 – 10/9</p> <p><b>Note: Students who withdraw on or before Monday, October 2 receive a grade of “W”</b></p>	5 b,c

Date/Week	Chapter/Lesson	Content/ Assignments/Tests Due Dates	Competency Area
Week 7 October 3-9	Chapter 23 Evaluating Variances from Standard Costs	<p>Complete Chapter 23 reading. Watch Chapter 23 Lecture/Demonstration Video Part 1</p> <ul style="list-style-type: none"> <li>• Standards</li> <li>• Budgeting Performance Evaluation</li> <li>• Direct Materials and Direct Labor Variances</li> <li>• Factory Overhead Variances</li> <li>• Recording &amp; Reporting Variances from Standards</li> <li>• Nonfinancial Performance Measures</li> </ul> <p>Complete Chapter 23 homework exercises &amp; problems: Exercises:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> EX.23.01</li> <li><input type="checkbox"/> EX.23.02</li> <li><input type="checkbox"/> EX.23.04</li> <li><input type="checkbox"/> EX.23.05</li> <li><input type="checkbox"/> EX.23.07</li> <li><input type="checkbox"/> EX.23.08</li> <li><input type="checkbox"/> EX.23.09</li> <li><input type="checkbox"/> EX.23.10</li> <li><input type="checkbox"/> EX.23.13</li> <li><input type="checkbox"/> EX.23.14</li> <li><input type="checkbox"/> EX.23.17</li> <li><input type="checkbox"/> EX.23.18</li> <li><input type="checkbox"/> EX.23.21</li> <li><input type="checkbox"/> EX.23.22</li> <li><input type="checkbox"/> EX.23.23</li> </ul> <p>Problems:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> PR.23.01A</li> <li><input type="checkbox"/> PR.23.02A</li> <li><input type="checkbox"/> PR.23.03A</li> </ul> <p><b>Due by 11:55 pm 10/4:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Discussion Board 4 post</li> </ul> <p><b>Due by 11:55 pm 10/9:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Chapter 22 Test</li> <li><input type="checkbox"/> Chapter 23 homework exercises &amp; problems assigned in Cengage</li> <li><input type="checkbox"/> Discussion Board 4 reply to another student's post</li> <li><input type="checkbox"/> Quiz 6 (ACCT 1105 Chapters 12 &amp; 13)</li> </ul> <p><b>Chapter 23 test available 10/9 – 10/16</b></p>	6 b,c

Date/Week	Chapter/Lesson	Content/ Assignments/Tests Due Dates	Competency Area
<p>Week 8 October 10-16</p>	<p>Chapter 24 Decentralized Operations</p> <p>Chapter 26 Capital Investment Analysis</p>	<p>Complete Chapter 24 reading—only one small section of the chapter is required. Watch Chapter 24 Lecture/Demonstration</p> <ul style="list-style-type: none"> <li>• Responsibility Accounting for Profit Centers</li> </ul> <p>Complete Chapter 24 homework practice exercises &amp; exercises:</p> <p>Practice Exercises:  <input type="checkbox"/> PE 24.02A   <input type="checkbox"/> PE.24.02B</p> <p>Exercises:  <input type="checkbox"/> EX.24.04   <input type="checkbox"/> EX.24.05   <input type="checkbox"/> EX.24.06</p> <p><b>No test on Chapter 24</b></p> <p>Complete Chapter 26 reading. Watch Chapter 26 Lecture/Demonstration Video:</p> <p>Nature of Capital Investment Analysis</p> <ul style="list-style-type: none"> <li>• Methods Not Using Present Value</li> <li>• Average Rate of Return</li> <li>• Cash Payback Method</li> <li>• Methods Using Present Values</li> <li>• Net Present Value Method and Index</li> <li>• Internal Rate of Return</li> <li>• Additional Factors in Capital Investment Analysis</li> </ul> <p>Complete Chapter 26 homework exercises &amp; problems: Exercises:  <input type="checkbox"/> EX.26.01   <input type="checkbox"/> EX.26.02   <input type="checkbox"/> EX.26.03   <input type="checkbox"/> EX.26.04   <input type="checkbox"/> EX.26.05  <input type="checkbox"/> EX.26.06</p> <p>Problems:  <input type="checkbox"/> PR.26.01A   <input type="checkbox"/> PR.26.02A   <input type="checkbox"/> PR.26.03A   <input type="checkbox"/> PR.26.04A  <input type="checkbox"/> PR.26.05A   <input type="checkbox"/> PR.26.06A</p> <p><b>Due by 11:55 pm 10/16:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Chapter 23 Test</li> <li><input type="checkbox"/> Chapter 24 homework practice exercises &amp; exercises assigned in Cengage</li> <li><input type="checkbox"/> Quiz 7 (ACCT 1105 Chapters 14 &amp; 16)</li> </ul> <p><b>Chapter 26 test available 10/16 – 10/23</b></p>	<p>7 b,c</p>

Date/Week	Chapter/Lesson	Content/ Assignments/Tests Due Dates	Competency Area
Week 9 October 17-23	Chapter 26 Capital Investment Analysis	<p><b>Due by 11:55 pm 10/18:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Discussion Board 5 post</li> </ul> <p><b>Due by 11:55 pm 10/23:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Chapter 26 homework exercises &amp; problems assigned in Cengage</li> <li><input type="checkbox"/> Chapter 26 Test</li> <li><input type="checkbox"/> Discussion Board 5 reply to another student's post</li> <li><input type="checkbox"/> Quiz 8 (ACCT 2000 Chapters 18 &amp; 19)</li> </ul> <p><b>Please send your instructor an email by noon Monday, October 23 to schedule which date you will take your proctored exit exam.</b></p>	7 b,c

Date/Week	Chapter/Lesson	Content/ Assignments/Tests Due Dates	Competency Area
<p>Week 10 &amp; Proctored Exit Exam October 24-30</p>		<p><b>Very Important: Complete your course surveys in BannerWeb.</b></p> <p>Proctored Exit Exam—covers competencies from ACCT 1100, ACCT 1105, and ACCT 2000. <u>Students must score 70 or above.</u> Additionally, this exam counts 30% towards each student’s final average.</p> <p>The test is in three parts:  Part 1 is 150 multiple choice questions from ACCT 1100 with a time limit of 120 minutes  Part 2 is 50 multiple choice questions from ACCT 1105 with a time limit of 90 minutes  Part 3 is 50 multiple choice questions for ACCT 2000 with a time limit of 90 minutes  <b>In order to score 70%, you must answer a total of 175 questions correctly.</b></p> <p><b>Take the Proctored Exit Exam in person:</b></p> <p><b>Thursday, October 26 at 9 am on the Swainsboro Campus, Building 2, Room 2113.</b>  <b>OR</b>  <b>Monday, October 30 at 1 pm on the Vidalia Campus, Gillis Building, Room 839</b></p> <p><b>The following items are required for the proctored exam:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> STC Student ID</li> <li><input type="checkbox"/> Pencil</li> <li><input type="checkbox"/> Calculator</li> <li><input type="checkbox"/> Log in Credentials (i.e. Student ID Number &amp; Password)</li> </ul>	<p>1,2,3,4,5,6,7 b,c</p>

**COMPETENCY AREAS:**

1. Managerial Accounting Concepts
2. Manufacturing Accounting Using a Job Order Cost System
3. Manufacturing Accounting Using a Process Cost System
4. Cost Behavior and Cost-Volume-Profit Analysis
5. Budgeting and Standard Cost Accounting
6. Flexible Budgets, Standard Costs and Variances
7. Capital Investment Analysis and Budgeting

**GENERAL CORE EDUCATIONAL COMPETENCIES**

- a) The ability to utilize standard written English.
- b) The ability to solve practical mathematical problems.
- c) The ability to read, analyze, and interpret information.

**DISCUSSION BOARD RUBRIC**

# of discussion posts	# of discussion replies	Grade	Due Date, Length, Grammar and Spelling Requirements
1	1	100	<p>To receive full credit, students must:</p> <ul style="list-style-type: none"> <li>• make their initial discussion board post to their chosen discussion board question by Wednesday (20 point deduction)</li> <li>• reply to at least one other student's post by the following Monday. (Replying to your own post is NOT considered a reply.) (30 point deduction)</li> <li>• include the number of the question answered in the subject line of their post (10 point deduction)</li> <li>• answer a question that has not already been answered by another student (30 point deduction)</li> <li>• have 4-5 sentences in their post that answers the question thoroughly and correctly (worth up to 50 points)</li> <li>• have 4-5 sentences in their thorough and thoughtful reply to another student's post that is not simply "yes/no" or "I agree/I disagree" (worth up to 30 points)</li> <li>• make post and reply that is free of grammatical and spelling errors (up to 10 point deduction for gross grammatical and spelling errors)</li> </ul>