



## MGMT 1135 Managerial Accounting and Finance

### COURSE SYLLABUS

Online

Spring Semester 2021

#### COURSE INFORMATION

Credit Hours/Minutes: 3/2250

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

Class Meets: Via Internet for 15 weeks

Course Reference Number (CRN): 40026

Preferred Method of Contact: [Tina Jernigan tjernigan@southeasterntech.edu](mailto:tjernigan@southeasterntech.edu)

#### INSTRUCTOR CONTACT INFORMATION

Instructor Name: Tina Jernigan

Campus/Office Location: Vidalia/Gillis Building Office 807

Office Hours: Due to the uncertainties of COVID-19, contact your instructor by phone or email to make an appointment.

Email Address: [Tina Jernigan tjernigan@southeasterntech.edu](mailto:tjernigan@southeasterntech.edu).

Phone: (912) 538-3123

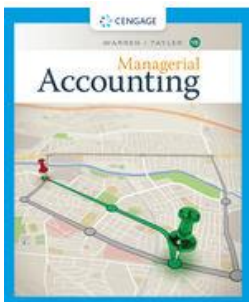
Fax Number: (912) 538-3106

#### 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/college-catalog/downloads/current.pdf) (<https://catalog.southeasterntech.edu/college-catalog/downloads/current.pdf>)

#### REQUIRED TEXT

Managerial Accounting loose-leaf, 15<sup>th</sup> edition + CengageNowv2, Warren, Carl. CENGAGE, Bundle ISBN: 9781337955409.



**Note: Students may choose to purchase the book bundle (book w/CengageNowv2) from the STC Bookstore **OR** purchase the Cengage Unlimited Access Code to obtain the e-book with CengageNowv2. Students who purchase a Cengage Unlimited Access code/subscription and use a digital course solution such as**

**CengageNow will be offered the ability to order a print-rental for the cost of shipping (\$7.99). Cengage, not the bookstore, will handle the Cengage Unlimited print rental fulfillment process.**

### **REQUIRED SUPPLIES & SOFTWARE**

Students will be required to complete weekly “book” assignments in CengageNow. There will be a variety of assignments in CengageNow to complete. Students must have CengageNow to successfully complete this course.

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 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**

The focus of this course is to acquire the skills and concepts necessary to use accounting information in managerial decision-making. Course is designed for those who will use, not necessarily prepare, accounting information. Those applications include the use of information for short and long-term planning, operational control, investment decisions, cost and pricing products and services. An overview of financial accounting and basic concepts of finance provides an overview of financial statement analysis.

### **MAJOR COURSE COMPETENCIES**

Topics include Introduction to Managerial Accounting, Product Costing, Cost Behavior, Job, Process, Operations Costing, Activity-Based Costing, Cost-Volume Profit Analysis, Relevant Costs and Product Planning Decisions, Long-Term (Capital Investment) Decisions, Budgets, Variance Analysis, Decentralization, Performance Evaluation and Balance Scorecard, Financial Statement Analysis, The Statement of Cash Flows.

### **PREREQUISITE(S)**

None

### **COURSE OUTLINE**

1. Introduction to Managerial Accounting
2. Product Costing
3. Cost Behavior
4. Job Costing, Process Costing, and Operations Costing
5. Activity-Based Costing
6. Cost-Volume Profit Analysis
7. Relevant Costs and Product Planning Decisions
8. Long-Term (Capital Investment) Decisions
9. Budgets
10. Variance Analysis
11. Decentralization, Performance Evaluation and Balanced Scorecard
12. Financial Statement Analysis
13. The Statement of Cash Flows

## GENERAL EDUCATION CORE COMPETENCIES

Southeastern Technical College (STC) 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)

Assigned work for this course will be completed in CengageNow. The cut-off time in CengageNow is 11:55 p.m. each week. A grade of zero will be assigned for any work not submitted. No make-up or late work is allowed for this class. **All tests and assignments are due at 11:59 p.m. on Monday of each week.** Students are expected to communicate frequently through college email and discussion boards. College email is accessed at <https://portal.office.com>, under Quick links on our webpage, or in the menu of our Blackboard course. Books and/or course materials are required on the **first day** of the semester.

## COVID-19 MASK REQUIREMENT

Masks or face coverings must be worn at all times while on the campus of Southeastern Technical College. This measure is being implemented to reduce COVID-19 related health risks for everyone engaged in the educational process. Masks or face coverings must be worn over the nose and mouth, in accordance with the Centers for Disease Control and Prevention (CDC). A student's refusal to wear a mask or face covering will be considered a classroom disruption and the student may be asked to leave campus and/or receive further discipline.

## COVID-19 SIGNS AND SYMPTOMS

We encourage individuals to monitor for the signs and symptoms of COVID-19 prior to coming on campus. If you have experienced the symptoms listed below or have a body temperature 100.4°F or higher, we encourage you to self-quarantine at home and contact a primary care physician's office, local urgent care facility, or health department for further direction. Please notify your instructor(s) by email and do not come on campus for any reason.

| <b>COVID-19 Key Symptoms</b>   |
|--|
| Fever or felt feverish   |
| Cough: new or worsening, not attributed to another health condition  |
| Shortness of breath, not attributed to another health condition  |
| New loss of taste or smell   |
| Chills; Repeated shaking with chills   |
| Sore throat, not attributed to another health condition  |
| Muscle pain, not attributed to another health condition or exercise  |
| Headache, not attributed to another health condition   |
| Diarrhea (unless due to known cause)   |
| <b>In the past 14 days, if you:</b>  |
| Have had close contact with or are caring for an individual diagnosed with COVID-19 at home (not in healthcare setting), please do not come on campus and contact your instructor (s). |

## COVID-19 SELF-REPORTING REQUIREMENT

Students taking classes on campus, who test positive for COVID-19 or who have been exposed to a COVID-19 positive person, are required to self-report using the [COVID 19 Health Reporting Form](#). Report all positive cases of COVID-19 to your instructor and [Stephannie Waters](#), Exposure Control Coordinator, [swaters@southeasterntech.edu](mailto:swaters@southeasterntech.edu), 912-538-3195.

## 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 11:59 p.m. on Monday each week.**

## 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:** Macy Gay [mgay@southeasterntech.edu](mailto:mgay@southeasterntech.edu), 478-289-2274, Building 1, Room 1210

**Vidalia Campus:** [Helen Thomas](mailto:hthomas@southeasterntech.edu) [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:** Macy Gay [mgay@southeasterntech.edu](mailto:mgay@southeasterntech.edu), 478-289-2274, Building 1, Room 1210

**Vidalia Campus:** [Helen Thomas](mailto:hthomas@southeasterntech.edu) [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" (Withdrawn) 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. 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.

### **Online Proctored Event Withdrawals**

Students who do not complete the proctored exam for an online class on the scheduled date and do not present a valid excuse within three business days of the scheduled event will be withdrawn from the course with a “WF” (Withdrawn Failing) and will be disabled in their online class. If the proctored event is scheduled during final exams, any student who misses the proctored exam will receive an “F” for the course.

### **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. 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 withdrawn from the course with a “WF” (Withdrawn Failing). If the proctored event is scheduled during final exams, any student who misses the proctored event will be issued an “F” (Failing) for the course.**

### **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 scheduled on the following dates and times:**

**Vidalia Campus: Wednesday, April 7 OR Thursday, April 8, 9 a.m.-12 Noon, Gillis Building, Room 809.**

**OR**

**Swainsboro Campus: Monday, April 12, 9 a.m.-12 Noon, Building 2, Room 2113.**

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

Failure to take tests will result in a grade of zero. No make-up tests are allowed. If internet or browser failure occurs while taking a test, contact instructor immediately. A decision will be made at that time if the test will be reset. The instructor reserves the right to deduct points from the test scores for exceeding the scheduled time limit on the tests and/or requiring the student to come to campus to take the test.

## **ACADEMIC DISHONESTY POLICY**

The STC Academic Dishonesty Policy states 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 STC 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**

The Technical College System of Georgia (TCSG) and its constituent Technical Colleges do not discriminate on the basis of race, color, creed, national or ethnic origin, gender, religion, disability, age, political affiliation or belief, genetic information, disabled veteran, veteran of the Vietnam Era, spouse of military member, or citizenship status (except in those special circumstances permitted or mandated by law). This nondiscrimination policy encompasses the operation of all technical college-administered programs, federally financed programs, educational programs and activities involving admissions, scholarships and loans, student life, and athletics. It also applies to the recruitment and employment of personnel and contracting for goods and services.

All work and campus environments shall be free from unlawful forms of discrimination, harassment and retaliation as outlined under Title IX of the Educational Amendments of 1972, Title VI and Title VII of the Civil Rights Act of 1964, as amended, the Age Discrimination in Employment Act of 1967, as amended, Executive Order 11246, as amended, the Vietnam Era Veterans Readjustment Act of 1974, as amended, Section 504 of the Rehabilitation Act of 1973, as amended, the Americans With Disabilities Act of 1990, as amended, the

Equal Pay Act, Lilly Ledbetter Fair Pay Act of 2009, the Georgia Fair Employment Act of 1978, as amended, the Immigration Reform and Control Act of 1986, the Genetic Information Nondiscrimination Act of 2008, the Workforce Investment Act of 1998 and other related mandates under TCSG Policy, federal or state statutes. The Technical College System and Technical Colleges shall promote the realization of equal opportunity through a positive continuing program of specific practices designed to ensure the full realization of equal opportunity. 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<br>Vidalia Campus<br>3001 East 1 <sup>st</sup> Street, Vidalia<br>Office 165 Phone: 912-538-3126<br>Email: <a href="mailto:hthomas@southeasterntech.edu">Helen Thomas</a><br><a href="mailto:hthomas@southeasterntech.edu">hthomas@southeasterntech.edu</a> | Lanie Jonas, Director of Human Resources<br>Vidalia Campus<br>3001 East 1 <sup>st</sup> Street, Vidalia<br>Office 138B Phone: 912-538-3230<br>Email: <a href="mailto:ljonas@southeasterntech.edu">Lanie Jonas</a><br><a href="mailto:ljonas@southeasterntech.edu">ljonas@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 STC’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 |
|------------------------|------------|
| CengageNow Assignments | 45%        |
| Discussion Boards      | 10%        |
| Tests                  | 25%        |
| Proctored Exam         | 20%        |

### GRADING SCALE

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



## MGMT 1135-Managerial Accounting and Finance

### Spring Semester 2021 Lesson Plan

| Date/Week               | Chapter/Lesson | Content  | Assignments and Tests Due Dates   | Competency Area |
|-------------------------|----------------|--|---|-----------------|
| Tuesday<br>January 7    |                | <p><b>First Day of the Semester!</b></p> <p><b>Note: “book” assignments for this class will be completed in CengageNow. Go to the Book/CengageNow Information link in Blackboard (BB) on the course menu for information on the course link and the course key that is required for students to gain access to the CengageNow course. There will be NO book assignments uploaded in Blackboard for this course.</b></p> <p><b>Note: The cut off time for assignments due in CengageNow is 11:55 p.m.</b></p> | <p><b>Complete the Getting Started items</b></p> <ul style="list-style-type: none"> <li>-Pledge Acknowledgement</li> <li>-Student Introduction</li> <li>-COVID Presentation</li> <li>-Make contact with instructor via email to reserve spot and intent on completing the class.</li> </ul> <p><b>All are required to stay enrolled in the course. MUST be completed within the first few days of the semester.</b></p>                       |                 |
| Week 1<br>January 12-18 | Chapter 1      | <p>Introduction to Managerial Accounting</p> <p><b>MLK HOLIDAY-MONDAY, JANUARY 18.</b></p> <p><b>NOTE: SHIFT IN DUE DATE FOR WEEK 1 DUE TO HOLIDAY.</b></p>  | <ul style="list-style-type: none"> <li>-Read Chapter 1</li> </ul> <p><b>Graded:</b></p> <ul style="list-style-type: none"> <li>-Introduction to CengageNow video</li> <li>-Math Review</li> <li>-Introduction to Accounting</li> <li>-Chapter 1 CengageNow assignments</li> <li>-Discussion Board 1</li> <li>-Chapter 1 Test</li> </ul> <p><b>Chapter 1 assignments, test, and Discussion Board 1 due Tuesday, January 19, 11:59 p.m.</b></p> | 1<br>a,b,c      |



| Date/Week                       | Chapter/Lesson | Content                | Assignments and Tests Due Dates   | Competency Area |
|---------------------------------|----------------|------------------------|---|-----------------|
| Week 2<br>January 29-25         | Chapter 2      | Job Order Costing      | -Read Chapter 2<br><b>Graded:</b><br>-Chapter 2 CengageNow assignments<br>-Discussion Board 2<br>-Chapter 2 Test<br><b>Chapter 2 assignments, test, and Discussion Board 2 due Monday, January 25, 11:59 p.m.</b> | 4<br>a,b,c      |
| Week 3<br>January 26-February 1 | Chapter 3      | Process Cost Systems   | -Read Chapter 3<br><b>Graded:</b><br>-Chapter 3 CengageNow assignments<br>-Discussion Board 3<br>-Chapter 3 Test<br><b>Chapter 3 assignments, test, and Discussion Board 3 due Monday, February 1, 11:59 p.m.</b> | 4<br>a,b,c      |
| Week 4<br>February 2-8          | Chapter 4      | Activity-Based Costing | -Read Chapter 4<br><b>Graded:</b><br>-Chapter 4 CengageNow assignments<br>-Discussion Board 4<br>-Chapter 4 Test<br><b>Chapter 4 assignments, test, and Discussion Board 4 due Monday, February 8, 11:59 p.m.</b> | 5<br>a,b,c      |

| Date/Week                     | Chapter/Lesson | Content                                      | Assignments and Tests Due Dates  | Competency Area |
|-------------------------------|----------------|--|--|-----------------|
| Week 5<br>February 9-15       | Chapter 5      | Support Department and Joint Cost Allocation | -Read Chapter 5<br><b>Graded:</b><br>-Chapter 5 CengageNow assignments<br>-Discussion Board 5<br>-Chapter 5 Test<br><b>Chapter 5 assignments, test, and Discussion Board 5 due Monday, February 15, 11:59 p.m.</b> | 3,4<br>a,b,c    |
| Week 6<br>February 16-22      | Chapter 6      | Cost-Volume-Profit Analysis                  | -Read Chapter 6<br><b>Graded:</b><br>-Chapter 6 CengageNow assignments<br>-Chapter 6 Test<br><b>Chapter 6 assignments and test due Monday, February 22, 11:59 p.m.</b>   | 6<br>a,b,c      |
| Week 7<br>February 23-March 1 | Chapter 7      | Variable Costing for Management Analysis     | -Read Chapter 7<br><b>Graded:</b><br>-Chapter 7 CengageNow assignments<br>-Chapter 7 Test<br><b>Chapter 7 assignments and test due Monday, March 1, 11:59 p.m.</b>   | 3<br>a,b,c      |
| Week 8<br>March 2-8           | Chapter 8      | Budgeting                                    | -Read Chapter 8<br><b>Graded:</b><br>-Chapter 8 CengageNow assignments<br>-Chapter 8 Test<br><b>Chapter 8 assignments and test due Monday, March 8, 11:59 p.m.</b>   | 7,9<br>a,b,c    |

| Date/Week                   | Chapter/Lesson | Content   | Assignments and Tests Due Dates  | Competency Area |
|-----------------------------|----------------|---|--|-----------------|
| Week 9<br>March 9-15        | Chapter 9      | Variances from Standard Costs   | -Read Chapter 9<br><b>Graded:</b><br>-Chapter 9 CengageNow assignments<br>-Chapter 9 Test<br><b>Chapter 9 assignments due Monday, March 15, 11:59 p.m.</b> | 10<br>a,b,c     |
| Week 10<br>March 16-22      | Chapter 10     | Evaluating Decentralized Operations   | -Read Chapter 10<br><b>Graded:</b><br>-Chapter 10 CengageNow assignments<br><b>Chapter 10 assignments due Monday, March 22, 11:59 p.m.</b>                 | 11<br>a,b,c     |
| Week 11<br>March 23-29      | Chapter 11     | Differential Analysis and Product Pricing   | -Read Chapter 11<br><b>Graded:</b><br>-Chapter 11 CengageNow assignments<br><b>Chapter 11 assignments due Monday, March 29, 11:59 p.m.</b>                 | 2,11<br>a,b,c   |
| Week 12<br>March 30-April 5 |                | <b>SPRING BREAK-MONDAY, APRIL 5 AND TUESDAY, APRIL 6</b><br><br><b>NOTE: YOU MAY CHOOSE TO WORK AHEAD ON SOME ASSIGNMENTS AND/OR STUDY FOR PROCTORED EXAM.</b>  |  |                 |
| Week 13<br>April 7-12       | Proctored Exam | <b>Proctored Exam Dates:</b><br><b>Vidalia Campus: Wednesday, April 7 OR Thursday, April 8, 9 a.m.-12 Noon, Gillis Building, Room 809.</b><br><b>OR</b><br><b>Swainsboro Campus: Monday, April 12, 9 a.m.-12 Noon, Building 2, Room 2113.</b> | <b>Proctored Exam (Chapters 10 and 11)</b><br><br><b>*No other assignments due this week.</b>  | 11<br>a,b,c     |

| Date/Week              | Chapter/Lesson              | Content  | Assignments and Tests Due Dates   | Competency Area |
|------------------------|-----------------------------|--|---|-----------------|
| Week 14<br>April 13-19 | Chapter 12<br>and<br>13     | Capital Investment Analysis<br>Lean Manufacturing and Activity<br>Costing  | -Read Chapter 12<br>and 13<br><b>Graded:</b><br>-Chapter 12<br>CengageNow<br>assignments<br>-Chapter 13<br>CengageNow<br>assignments<br>-Chapter 12/13 Test<br><b>Chapter 12 and 13<br/>assignments and<br/>test due Monday,<br/>April 19, 11:59 p.m.</b>   | 8<br>a,b,c      |
| Week 15<br>April 20-26 | Chapter 14, 15<br>and<br>16 | The Balanced Scoreboard and<br>Corporate Responsibility<br>Statement of Cash Flows<br>Financial Statement Analysis<br><br><b>NOTE: NO CHAPTER TEST OVER<br/>CHAPTER 16</b> | -Read Chapter 14,<br>15, and 16.<br><b>Graded:</b><br>-Chapter 14<br>CengageNow<br>assignments<br>-Chapter 15<br>CengageNow<br>assignments<br>-Chapter 16<br>CengageNow<br>assignments<br>-Chapter 14/15 Test<br><b>Chapter 14 and 15<br/>assignments and<br/>test due Monday,<br/>April 26, 11:59 p.m.</b> | 11,13<br>a,b,c  |
| Thursday<br>April 29   |                             | <b>SPRING SEMESTER ENDS</b>  |   |                 |

## **MGMT 1135 Competency Areas:**

1. Introduction to Managerial Accounting
2. Product Costing
3. Cost Behavior
4. Job Costing, Process Costing, and Operations Costing
5. Activity-Based Costing
6. Cost-Volume Profit Analysis
7. Relevant Costs and Product Planning Decisions
8. Long-Term (Capital Investment) Decisions
9. Budgets
10. Variance Analysis
11. Decentralization, Performance Evaluation and Balanced Scorecard
12. Financial Statement Analysis
13. The Statement of Cash Flows

## **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.

## **REMINDERS:**

- Assignments from the textbook for this class will be completed in CengageNow. The cut off time for assignments due is 11:55 p.m. A course link and course key will be provided for students to access the CengageNow course. Assignments will be open all semester meaning students may choose to work ahead; however, the due dates are in place as shown on the course lesson plan and in CengageNow. Any assignments not completed are assigned grades of zero. Late work is not accepted. Instructor will take grades at the end of each week and manually enter those grades in the Blackboard course.
- Five discussion boards will be completed weeks 1-5. These count 10 percent of the final grade and are required. Students must post at least two comments to each discussion board. This means at least one original comment/response/thought and at least one reply to another student in class. These cannot be posted late. See grading rubric on how students are evaluated.
- Chapter tests will be taken in Blackboard for this class. Chapter tests will be objective type tests including question types such as true/false, multiple choice, matching, etc. No books or notes are allowed when you take your exams.
- Proctored exam is scheduled during week 13. See lesson plan for scheduled dates. No study guide will be provided. The proctored exam for this class is over chapters 10 and 11.

**\*REVISED SPRING SEMESTER 2021**

**\*\*INSTRUCTOR RESERVES THE RIGHT TO CHANGE GRADING SCALE AT ANY POINT DURING THE SEMESTER.**

**MGMT 1135 DISCUSSION BOARD GRADING RUBRIC**

| # of Discussion Posts | # of Discussion Replies | Grade | Due Date, Length, Grammar and Spelling Requirements  |
|-----------------------|-------------------------|-------|--|
| 1                     | 1                       | 100   | <p>Students who post their initial discussion board response to the discussion board topic and reply to at least one other students' post will be given a 100 on the assignment if the post is turned in by the due date, contain 4-5 sentences and free of grammatical and spelling errors. The student will receive a one point deduction for each grammatical and spelling error in both their response and reply. A 10 point deduction will be given for any response or reply that is not 4-5 sentences in length. No credit will be given for any response or reply that is an answer of "yes/no" or "I agree/disagree."</p> |
| 1                     | 0                       | 70    | <p>Any student that does not respond to at least one other students' post will not receive a grade above 70. The grade of 70 will be the highest grade that the student will be able to receive on the discussion post if the post is turned in by the due date, contain 4-5 sentences and free of grammatical errors and spelling errors. The student will receive a one point deduction for</p>  |

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|-----------------------|-------------------------|-------|--|
|                       |                         |       | each grammatical and spelling error in their response. A 10 point deduction will be given for any response that is not 4-5 sentences in length.  |
| 0                     | 1                       | 50    | Students who only respond to a classmate's discussion post will not receive a grade above 50. The grade of 50 will be the highest grade that the student will be able to receive on the discussion response if the response is turned in by the due date, contain 4-5 sentences and free of grammatical errors and spelling errors. The student will receive a one point deduction for each grammatical and spelling error in their reply. A 10 point deduction will be given for any reply that is not 4-5 sentences in length. |
| 0                     | 0                       | 0     | Students will receive a 0 on the discussion topic if the student does not post an answer or response to one other students' post by the due date.  |