



**ACCT 2000
MANAGERIAL ACCOUNTING
COURSE SYLLABUS
Hybrid
Summer Semester 2016**

Semester: Summer 2016

Course Title: Managerial Accounting

Course Number: ACCT 2000

Credit Hours/ Minutes: 3 / 3000

Class Location: Room 839, Gillis Bldg

Class Meets: 40% Hybrid/60% Face to Face
8:00-9:50 M/W

CRN: 60002

Instructor: Lori L. Sweat

Office Hours: 7:15 – 8 am; 1:30-3:30 pm M/W

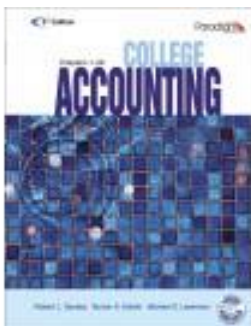
Office Location: Room 837, Gillis Bldg

Email Address: lsweat@southeasterntech.edu

Phone: 912-538-3100, extension 2223

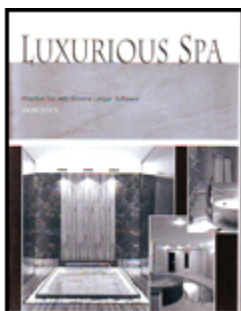
Fax Number: 912-538-3106

This course is taught in a hybrid format. Hybrid classes require students to complete a portion of the required contact hours traditionally by attending classes on campus while completing the remaining portion online at the student's convenience with respect to the instructor's requirements.



REQUIRED TEXTS:

College Accounting: Managerial Accounting (Supplement); Dansby, 5th Edition, EMC Paradigm, 2012; ISBN 978-0-76384-642-8



Luxurious Spa Practice Set, with General Ledger Software
ISBN 978-1-111-52846-1

REQUIRED SUPPLIES: Pencils, click eraser, ruler, 3 ring binder in which to store working papers is required for this class; working papers will be provided in pdf format.

Note: Although students can use their smart phones and tablets to access the online portion of their 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 complete the online portion of the course.

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.

PREREQUISITES: 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: 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 (Hybrid): Class attendance is a very important aspect of a student's success in this course. Responsibility for class attendance rests with the student. Regular and punctual attendance at all scheduled classes is expected. Students are expected to complete all work required by the instructor. **Unannounced quizzes/assignments may be given.**

Students that miss an unannounced quiz or assignment will receive a grade of 0.

- **Regardless of this being a hybrid course, students are responsible for checking e-mails and Blackboard announcements DAILY.**
- **To log in to Blackboard.**
 - **Go to the STC website: www.southeasterntech.edu; click on mySTC**

- Or go to <https://my.southeasterntech.edu>
- Login to mySTC using the student id # and bannerweb pin#.
- Click the Blackboard Icon.
- **Students are expected to come prepared for each class meeting, focused and ready to learn.** This means that it is necessary to read the chapters and work outside of class in order to succeed in this course. A detailed lesson schedule has been provided at the end of this syllabus.
- **Students MUST wear their STC id; one free lanyard is provided in the student affairs division. Students may NOT enter the classroom without their student id visible. This is strictly enforced.**
- Students should complete all work shown on the attached tentative lesson schedule by the scheduled deadlines, unless otherwise notified of a change in deadline.
- Homework will be collected for a grade. **Homework assignments will not be graded after the due date; a grade of zero will be assigned.**
- There may be graded in class activities planned in which you will not be able to participate if you are not prepared for that day's class.
- **Unannounced quizzes or in-class assignments are subject to be given on any day. A grade of zero will be assigned for any quizzes or in class assignments missed. There will be no makeup of quizzes or in class assignments; a grade of zero will be assigned.**
- Please make every effort to be in class every day. However, if you are SICK and CONTAGIOUS, please do not come to class.
- Students are also expected to complete all tests, practice sets, and other assignments on the dates specified on the attached lesson schedule.
- Students are expected to have assignments (homework, practice sets, and other assignments) completed at the beginning of class on the date that it is due. No late submissions will be accepted; a zero will be recorded.
- Instructor reserves the right to modify the tentative lesson schedule attached to this syllabus with notice.
- Students should subscribe to remind.com for reminders from the instructor via text. Instructions for subscribing are located in Blackboard, under Lessons.
- Students are responsible for policies and procedures included in the STC Catalog and must acknowledge this by signing the acknowledgement provided on the first day of class.

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 test will be administered by the Accounting Instructor and taken as a traditional timed exam. **Students must score 70% or better on this exam to successfully complete the course.** **Students scoring below 70 will be required to retake ACCT 2000.**

ATTENDANCE GUIDELINES: Class attendance is a very important aspect of a student's success. Being absent from class prevents students from receiving the full benefit of a course and also interrupts the learning process. Southeastern Technical College considers both tardiness and leaving early as types of absenteeism. Responsibility for class attendance rests with the student. Regular and punctual attendance at all scheduled classes is required for student success. Students will be expected to complete all work required by the instructor as described in the individual course syllabus.

Instructors have the right to give unannounced quizzes/assignments. Students who miss an unannounced quiz or assignment will receive a grade of 0. Students who stop attending class, but do not formally withdraw, may receive a grade of F and face financial aid repercussions in upcoming semesters.

Instructors are responsible for determining whether missed work may be made up and the content and dates for makeup work is at the discretion of the instructor.

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. 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 in a course.

SPECIAL NEEDS: Students with disabilities who believe that they may need accommodations in this class based on the impact of a disability are encouraged to contact Jan Brantley, Room 1208 Swainsboro Campus, 478-289-2274, or Helen Thomas, Room 108 Vidalia Campus, 912-538-3126, to coordinate reasonable accommodations.

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 advise me and make appropriate arrangements with the Special Needs Office. Swainsboro Campus: Jan Brantley, Room 1208, (478) 289-2274 -- Vidalia Campus: Helen Thomas, Room 108, (912) 538-3126.

WITHDRAWAL PROCEDURE: Students wishing to officially withdraw from a course(s) or all courses after the drop/add period and prior to the 65% portion of the semester (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 when the student completes the withdrawal form from the course.

Students who are dropped from courses due to attendance (see your course syllabus for attendance policy) after drop/add until the 65% point of the semester will receive a "W" for the course. Abandoning a course(s) instead of following official withdrawal procedures may result in a grade of 'F' being assigned.

After the 65% portion of the semester, the student will receive a grade for the course. (Please note: A zero will be given for all missed assignments.) **The 65% point for summer semester is June 30.**

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. All grades, including grades of 'W', will count in attempted hour calculations for the purpose of Financial Aid.

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

MAKEUP GUIDELINES: If a student misses a test, a grade of zero will be assigned. Only students with extenuating circumstances (who contact the instructor on the day of the test regarding their absence) will be allowed to take a makeup test, which will replace the zero. Extenuating circumstances are determined at the instructor's discretion. **If you send an email, please check for the instructor's response regarding if/when you will be able to make up the exam.** Failure to check your email for the response will be no excuse for missing the makeup exam. Unless otherwise scheduled with the instructor, it is expected that the test will be taken the next day, scheduled outside of regular class time. Please keep in mind that your instructor has to ask another instructor to administer the makeup test on the next day. **If you do not contact instructor on the day of the missed exam, you will receive a zero on the test, and there will be no opportunity to make up the exam. Do not ask for an exception. STUDENTS WILL ONLY BE ALLOWED TO TAKE ONE MAKEUP TEST DURING THE SEMESTER.**

Unannounced quizzes or in-class assignments are subject to be given on any day. A grade of zero will be assigned for any quizzes or in class assignments missed. There will be no makeup of quizzes or in class assignments. Please make every effort to be in class every day.

Assignment due dates are listed on the attached lesson plan. Students are expected to have the assignment completed at the beginning of class on the date that it is due.

Any zeros recorded will be included in the final score calculation.

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 Student Handbook.*

Procedure for Academic Misconduct

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

--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.

--Second Offense--

Student is given a grade of "WF" 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.

--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 second 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.

Your instructor is more than willing to assist you with any help you might need; it merely requires you to make the extra effort to come by for help during your instructor's office hours. This is your responsibility. Accounting professionals deal with money; in-class behaviors give some insight into a student's professional ethics in the workplace, or lack thereof. Cheating is never an option; dishonesty cannot and will not be tolerated. If you are involved in an academic dishonesty incident, expect a private conference with your instructor and the Dean of Business Technologies and Human Services.

STATEMENT OF NON-DISCRIMINATION: Southeastern Technical College does not discriminate on the basis of race, color, creed, national or ethnic origin, gender, religion, disability, age, disabled veteran, veteran of Vietnam Era or citizenship status, (except in those special circumstances permitted or mandated by law). This school is in compliance with Title VI of the Civil Rights Act of 1964, which prohibits discrimination on the basis of race, color, or national origin; with the provisions of Title IX of the Educational Amendments of 1972, which prohibits discrimination on the basis of gender; with the provisions of Section 504 of the Rehabilitation

Act of 1973, which prohibits discrimination on the basis of handicap; and with the American with Disabilities Act (ADA).

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 STC website at www.southeasterntech.edu.

GRADING POLICY:

Tests	40%
Exit Exam	30%
Luxurious Spa Practice Set	15%
HW/Quizzes/Preparation/Participation	15%
	<u>100%</u>

GRADING SCALE

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

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.

Syllabus Addendum-

Please note the following classroom courtesies, which are designed to maximize the classroom experience for you and your classmates.

- Class begins promptly at the start time shown on your schedule.
 - Please make arrangements to be here on time.
 - The classroom door is locked as a safety precaution; therefore arriving late will be disruptive and inconsiderate to your instructor and your fellow classmates. Expect to wait if you arrive late and a lecture is in progress.
 - Attendance is taken daily at the beginning of class. Failure to be present and accounted for at the beginning of class may result in missing an unannounced quiz, for which there are **NO MAKEUPS**.
- In an attempt to simulate a work environment, please notify your instructor if you are absent by emailing or leaving a voice message. To avoid telephone tag, please do not leave a message your instructor to call you back. Leave a message with the information regarding your absence. You would call in to your workplace if you were going to be absent from your job; class is preparation for the workplace. See instructor contact information on the syllabus.
- **The classroom is a learning environment; enter the classroom quietly EVERY DAY. Conversations should take place in the student center or outside. You will be asked to leave if you disrupt the class; this includes sleeping.**
- Please do not turn on or use the computers while class is being conducted unless requested by your instructor.
- **EVERY DAY**--Please turn your cell phone on silent when in the classroom. In emergencies, please go outside the building to make or receive a call. If your phone interrupts class by ringing or vibrating, you will be asked to leave class.
- Also, no texting is allowed during class; you will be asked to leave class. Texting during an exam, in particular, may result in an academic dishonesty policy violation being noted in your records.
- You may not use your cell phone or the computer as a calculator during an exam. You will need to become familiar with the 10-key calculator provided in the classroom, or you may use your own calculator.
- **No food or drinks are allowed in the classroom.** Bottled drinks may be kept in your book bag or on the floor. **They should never be open or consumed in the classroom.** Do **not** bring an open can or cup into the classroom. If you have a medical condition that requires a snack or drink, you should see Jan Brantley, Room 1208 Swainsboro Campus, 478-289-2274, or Helen Thomas, Room 108 Vidalia Campus, 912-538-3126, to coordinate reasonable accommodations.
- Please dress appropriately for class. You may be asked to leave if dressed inappropriately, and you will be counted absent. **Regardless of current fashion trends or the time you awoke for class, no hats, caps, scarves, etc. covering the head are allowed in the classroom. This refers to both ladies and gentlemen.**

- On exam/test days, be considerate of others, and observe the following:
 - Enter the room quietly; your fellow classmates may be studying/preparing for the exam.
 - Students **will not** be allowed to enter the classroom late on test days unless advance notice has been given to the instructor regarding an extenuating circumstance. Otherwise, if you are tardy, expect to receive a zero for the test, as you will not be allowed to enter the room late to disturb your fellow classmates. Coming to class late is disrespectful to your instructor and to your fellow classmates on any day, but particularly on a test day. All students deserve a quiet environment in which to test.
 - Always use a pencil; **NEVER** use a pen. Sharpen pencils **BEFORE** the exam, **NOT** during the exam.
 - Use the restroom **BEFORE** the exam, **NOT** during unless there is an emergency. If you have a special need that will regularly require leaving the classroom during an exam, please see the Special Needs section of the syllabus and follow the protocol to receive accommodations.
 - Clear your desk of all books, working papers, notebooks, etc. **Working papers and scratch paper will be provided.** You only need a pencil, erasers, calculator, and a straight edge. Having any other materials on your desk will be considered an academic dishonesty violation.
 - It should be **silent** during testing; any communication between students will be considered an academic dishonesty violation.
 - Raise your hand or come quietly to the instructor if you have a question during an exam.
 - When you finish your exam, you should quietly turn it in, return to your seat and **begin reviewing the upcoming material.** This is not a time for sleeping or to have conversations with your classmates or to use the computer for other classwork. All students deserve a quiet environment in which to test.

Luxurious Spa—Print and USE these instructions

1. Use the icon on your desktop to launch the software. Always open Luxurious Spa, Inc. data file from WITHIN the program.
2. Click File, Open, and open the Luxurious Spa file. Immediately save the file with a new name by clicking Save As on the toolbar. Name the file **Luxurious_Spa_Your_Name.IA7** (the extension should appear for you). Be certain to change the drive to P: drive so that your work will be saved in your personal folder. Reminder: your work will NOT be here at the next class meeting if you save to My Documents on your computer's hard drive.
3. Mark pages 8-10 in your practice set, as you will frequently use these pages.
4. Enter the general journal entries dated January 2 – January 5 by following the instructions on page 1 in your practice set, step 4. **Click save as and add Jan 5 to the end of your file name.**
5. Print a customized general journal dated January 2 – January 5. Also print a Trial Balance as of 1/5/16. Turn these in for your instructor to check.
6. Enter the general journal entries dated January 8 – January 16 in the general journal by following the instructions on page 1 in your practice set, step 4. **Click save as and add Jan 16 to the end of your file name before continuing.**
7. Print a customized general journal dated January 8 – January 16. Also print a Trial Balance as of 1/16/16. Turn these in for your instructor to check.
8. Enter the general journal entries dated January 17 – January 25 by following the instructions on page 1 in your practice set, step 4. **Click save as and add Jan 25 to the end of your file name before continuing.**
9. Print a customized general journal after entering journal entries January 17 – January 25. Also print a Trial Balance as of 1/25/16. Turn these in for your instructor to check.
10. Enter the general journal entries dated January 26 – January 29 in the general journal by following the instructions on page 1 in your practice set, step 4. **Click save as and add Jan 29 to the end of your file name.**
11. Print a customized general journal dated January 26 – January 29. Also print a Trial Balance as of 1/26/16. Turn these in for your instructor to check.
12. Enter the general journal entries dated January 31 – January 31 in the general journal by following the instructions on page 1 in your practice set, step 4. **Click save as and add Jan 31 to the end of your file name.**
13. Print a customized general journal dated January 31 – January 31. Also print a Trial Balance as of 1/31/16. Label it "Unadjusted" with a pencil. Turn these in for your instructor to check.

14. You will complete the remainder of the practice set without further checkpoints. So work carefully; use your College Accounting text as a reference as needed. Do NOT collaborate with your classmates. The STC Academic Dishonesty Policy will be strictly enforced. Only ask questions of your instructor.
15. Prepare the 1/31/16 adjusting entries. As per step 9 of your practice set instructions on page 2, use Adj.Ent. as your reference in the journal. **Click save as and add Jan 31 Adj to the end of your file name.**
16. Print a customized general journal (with only Adj. Ent. Entries included) dated January 31 – January 31. Also print a Trial Balance as of 1/31/16. Label it “Adjusted” with a pencil.
17. Print the schedule of accounts receivable. (Reports, Ledger Reports, Schedule of A/R).
18. Print the schedule of accounts payable. (Reports, Ledger Reports, Schedule of A/P).
19. Print the income statement (Reports, Financial Statements, Income Statement).
20. Print the retained earnings statement (Reports, Financial Statements, Retained Earnings Statement).
21. Manually complete and total the schedule of unfinished jobs (p. 47 of practice set).
22. Make sure you have clicked save as and added Jan 31 adjusted to the end of your file name before continuing.
23. Perform period-end closing. (Options, Generate Closing Journal Entries, Yes to confirm, Post)
24. Print a Post-Closing Trial Balance. (Reports, Ledger, Trial Balance)
25. Print a Balance Sheet (Reports, Financial Statements, Balance Sheet).
26. **Click save as and add Jan 31 closing to the end of your file name.**
27. Using all the printouts from steps 16 through 23, as well as other reports you can display on the screen, answer the questions on the Analysis Test on page 59 in your practice set. You may skip questions 12-14 since we did not complete the project manually.
28. Finally! Turn in your Analysis Test along with the following printouts:
 - a. 1/31/16 journal with adjustments only
 - b. Adjusted Trial Balance
 - c. Schedule of Accounts Receivable
 - d. Schedule of Accounts Payable
 - e. Job Cost Records – you can turn in practice set if you don’t want to tear these pages out.
 - f. Schedule of Unfinished Jobs (manually completed in step 21 above, page 47 in your practice set.)
 - g. Income Statement
 - h. Retained Earnings Statement
 - i. Balance Sheet
 - j. Post-Closing Trial Balance

**ACCT 2000 Managerial Accounting
Summer Semester 2016 Lesson Schedule**

Schedule and assignments are tentative and subject to change with notice

Date	Chapter	Content	Assignments Tests	*Course Competency Area ** General Education Core Competency Area
May 18		First day of class/Introduction to Course—Syllabi, Outline, Rules, Regulation Coverage Managerial Accounting Defined, Uses of Managerial Accounting, A Comparison of Managerial Accounting & Financial Accounting, Management Planning and Accountability, Manufacturing Operations & Cost Classifications	Lecture on Chapter 25 pp. 1091-1102 Hybrid: Lab work/Homework: Quick Practices 25-1 thru 25-6 Exercises 25-1 & 25-2 Case Problems 25-1A & 25-1B	*1 **a,b,c
23	25	Financial Statements for a Manufacturing Business <ul style="list-style-type: none"> • Balance Sheet • Income Statement • Statement of Cost of Goods Manufactured 	Lecture pp. 1103-1107 Lab work/Homework: Hybrid: Quick Practices 25-7 thru 25-10 Exercises 25-3 thru 25-7 Case Problems 25-2A thru 25-4A Case Problems 25-2B thru 25-4B	*1 **a,b,c
25	25	Introduction to Managerial Accounting	Chapter 25 Test	*1 **a,b,c
June 1	26	Job Order Cost Accounting <ul style="list-style-type: none"> • Accounting for Raw Materials • Accounting for Labor • Accounting for Factory Overhead • Charging Factory Overhead to Production • Work in Process Inventory • Finished Goods Inventory • Cost of Goods Sold 	Lecture on Chapter 26 pp. 1127-1142 Lab Work/Homework: Hybrid: Quick Practices 26-1 thru 26-5 Exercises 26-1 thru 26-4 Case Problems 26-1A & 26-2A	*1 **a,b,c

Date	Chapter	Content	Assignments Tests	*Course Competency Area ** General Education Core Competency Area
6	26	Job Order Cost Accounting	Case Problems 26-1B & 26-2B	*1 **a,b,c
8	26 26	Process Cost Accounting <ul style="list-style-type: none"> • Recording Materials, Labor, & Factory Overhead • First Department • Second Department • Completing the Process 	Lecture on Chapter 26 pp. 1142 – 1151 Hybrid: Quick Practices 26-6 thru 26-10 Exercises 26-5 thru 26-8 Case Problems 26-3 A & 26-4A Case Problems 26-3B & 26-4B	*1,2 **a,b,c
13	26	Service Departments and Producing Departments	Lecture on Chapter 26 pp. 1151-1157 Hybrid: Quick Practices 26-11 thru 26-14 Exercises 26- 9 thru 26-12 Case Problems 26-5A & 26-6A Case Problems 26-5B & 26-6B	*2 **a,b,c
15	26	Job Order and Process Cost Accounting	Chapter 26 Test Introduction to Luxurious Spa Refer to handout within this syllabus packet as you work on this project.	*2 **a,b,c

Date	Chapter	Content	Assignments Tests	*Course Competency Area ** General Education Core Competency Area
20	26	Job Order Cost Accounting	Luxurious Spa Practice Set January 2 – January 5 transactions. See handout within this syllabus packet for steps 1-5. Turn in & wait for feedback before continuing the project. Hybrid: January 8 – January 16 transactions. See handout within this syllabus packet for steps 6-7. Turn in & wait for feedback before continuing the project.	*3 **a,b,c
22		Job Order Cost Accounting	Luxurious Spa Practice Set January 17 – 25 transactions. See handout within this syllabus packet for steps 8-9. Turn in & wait for feedback before continuing the project. Hybrid: January 26 – January 29 transactions. See handout within this syllabus packet for steps 10-11. Turn in & wait for feedback before continuing the project.	*3 **a,b,c

Date	Chapter	Content	Assignments Tests	*Course Competency Area ** General Education Core Competency Area
27		Job Order Cost Accounting	Luxurious Spa Practice Set January 31 transactions. See handout within this syllabus packet for steps 12-13. Hybrid: Turn in & wait for feedback before continuing the project. See handout within this syllabus packet for steps 14-28.	*3 **a,b,c
29	Appendix F 27	Just-in-Time Inventory Systems Budgeting: <ul style="list-style-type: none"> • Sales Budget • Production Budget • Direct Materials Purchases Budget • Direct Labor Cost Budget • Factory Overhead Budget • Cost of Goods Manufactured Budget • Cost of Goods Sold Budget • Operating Expenses Budget • Budgeted Income Statement • Cash Budget • Capital Expenditures Budget • Flexible Budget 	Lecture on Appendix F pp. 1181-1183 Lecture on Chapter 27 pp. 1193 – 1205 Hybrid: Lab work/Homework: Quick Practices 27-1 thru 27-9 Exercises 27-1 thru 27-7 Case Problems 27-1A & 27-2A	*5,6 **a,b,c
Note: Students who withdraw on or before Thursday June 30 receive a grade of "W".				

Date	Chapter	Content	Assignments Tests	*Course Competency Area ** General Education Core Competency Area
July 4-10 Student Holidays; no class.				
July 11	27	Flexible Budget Standard Cost Accounting	Lecture on Chapter 27 pp. 1206 -1212 Hybrid: Lab Work/Homework: Quick Practices 27-10 thru 27-14 Exercises 27-8 & 27-9 Case Problems 27-5A & 27-6A Case Problems 27-5B & 27-6B	*5,6 **a,b,c
13	27	Standard Cost Accounting	Chapter 27 Test	*5,6 **a,b,c
18	28	Cost Behavior, Cost Volume Profit Analysis, Product Sales Mix and Break Even Analysis, Operating Leverage, Margin of Safety	Lecture on Chapter 28 pp. 1233- 1246 Hybrid: Lab Work/Homework: Quick Practices 28-1 thru 28-15 Exercises 28-1 thru 28-13 Case Problems 28-1A thru 28-7A	*4 **a,b,c
20	28	Cost Behavior, Cost Volume Profit Analysis, Product Sales Mix and Break Even Analysis, Operating Leverage, Margin of Safety	Wrap up/go over homework Chapter 28 Test	*4 **a,b,c
25	29	Capital Investment Analysis <ul style="list-style-type: none"> • Average Rate of Return • Cash Payback Method • Net Present Value Method • Internal Rate of Return 	Lecture on Chapter 29 pp. 1267- 1272 Hybrid: Lab work/Homework: Quick Practices 29-1 thru 29-10 Exercises 29-1 thru 29-8 Problems 29-1A & 29-5A	*7 **a,b,c

Date	Chapter	Content	Assignments Tests	*Course Competency Area ** General Education Core Competency Area
27	29	Capital Investment Analysis	Wrap up/go over homework Chapter 29 Test Review/questions regarding competency exam.	*7 **a,b,c
Aug 1		Accounting Competency Exam (Exit)	Competency Exam—covers competencies from ACCT 1100, ACCT 1105, and ACCT 2000. Students must score 70 or above. Additionally, this exam counts 30% towards each student's final average.	*1,2,3,4,5,6, 7 **a,b,c

***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 Education Core 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.