



ACCT 2000 Managerial Accounting

COURSE SYLLABUS

Hybrid

Summer Semester 2018

COURSE INFORMATION

Credit Hours/Minutes: 3/3000

Campus/Class Location: Vidalia Campus/Gillis Building, Room 839

Class Meets: 40% Hybrid / 60% F2F Monday/Wednesday 8-9:50

Course Reference Number (CRN): 60020

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

INSTRUCTOR CONTACT INFORMATION

Instructor Name: Lori L. Sweat

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

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

Office Hours: 1-4:30 pm Monday/Wednesday

Phone: 478-289-2223 or 912-538-3100, extension 2223

Fax Number: 912-538-3106

Tutoring Hours: By Appointment

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.

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](http://www.southeasterntech.edu/student-affairs/catalog-handbook.php) (<http://www.southeasterntech.edu/student-affairs/catalog-handbook.php>).

REQUIRED TEXT

Accounting, Softbound Chapters 18-26 & Appendix bundled with CengageNow Code (non-integrated with LMS) ISBN 9780357040522

REQUIRED SUPPLIES & SOFTWARE

Pencils, click eraser, ruler. A pen should NEVER be used in this course. Calculators are provided in the classroom, but it is recommended that you purchase a hand-held calculator for home use.

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 (HYBRID)

- Regardless of this being a hybrid course, students are responsible for checking e-mails and Blackboard announcements DAILY.
- See Technology Access sheet for instructions on logging in to Blackboard, BannerWeb, Student Email, etc. To log in to Blackboard.
- 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 identification; 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.
- Assignments should be completed by the date specified; assignments may be submitted early. Chapter homework assignments cannot be sent by email, they should be completed in CengageNOW. Homework assignments will not be graded after the due date; a zero will be recorded. 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.
- Tests are posted for several days and must be completed by the date specified. There are no makeup tests, and students who miss a test will be assigned a grade of zero. Please do not wait until the last moment to submit in case you have internet problems with your computer because no make-up tests are

allowed, and there are no exceptions. If internet or browser failure occurs, 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 in time according to the instructions and if the request is granted.

- Unannounced quizzes or in-class assignments are subject to be given every 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 should complete all tests and assignments shown on the attached tentative lesson plan by the scheduled deadlines, unless otherwise notified of a change in deadline. No late submissions will be accepted; a zero will be recorded.
- Instructor reserves to modify the tentative lesson schedule attached to this syllabus with notice.
- Students should subscribe to remind for reminders from the instructor via email or text. Instructions for subscribing are located in Blackboard, under Lessons.
- Students are responsible for policies and procedures included in the STC Catalog.
- Students are highly encouraged to use the student resources provided in CengageNow.

HYBRID ATTENDANCE

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 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" (Failing 0-59) 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 [Helen Thomas \(hthomas@southeasterntech.edu\)](mailto:hthomas@southeasterntech.edu), 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 [Helen Thomas \(hthomas@southeasterntech.edu\)](mailto:hthomas@southeasterntech.edu), 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" (Withdrawn) 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.)

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 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.

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.**

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

Tests are posted for several days and must be completed by the date specified. There are no makeup tests, and students who miss a test will be assigned a grade of zero. Please do not wait until the last moment to submit in case you have internet problems with your computer because no make-up tests are allowed, and there are no exceptions. If internet or browser failure occurs, 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 in time according to the instructions and if the request is granted.

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 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

The Technical College System of Georgia and its constituent Technical Colleges do not discriminate on the basis of race, color, creed, national or ethnic origin, sex, 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 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).

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

American With Disabilities Act (ADA)/Section 504 - Equity- Title IX (Students) – Office of Civil Rights (OCR) Compliance Officer	Title VI - Title IX (Employees) – Equal Employment Opportunity Commission (EEOC) Officer
Helen Thomas, Special Needs Specialist Vidalia Campus 3001 East 1 st Street, Vidalia Office 108 Phone: 912-538-3126 Email: Helen Thomas hthomas@southeasterntech.edu	Lanie Jonas, Director of Human Resources Vidalia Campus 3001 East 1 st Street, Vidalia Office 138B Phone: 912-538-3230 Email: Lanie Jonas ljonas@southeasterntech.edu

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's 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	55%
Exit Exam	30%
Homework/In Class Assignments/Quizzes	15%

GRADING SCALE

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

ADDITIONAL GRADING INFORMATION:

Your official average for the course is located in Blackboard (BB) using the weights described in the Grading Policy section of the syllabus. The average you will see in the CengageNow program just gives you an idea of how you are doing on homework, quizzes, and tests as it is just a temporary holding place of many of your grades. The Blackboard gradebook is manually updated by the instructor within 1 week of major due dates.

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.

Note about not giving up: 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 have to 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 2250 minutes or 37.5 hours for an entire semester. In a lecture class, this would be considered seat time. This is equivalent to 2.5 hours per week during a 15 week semester, 3.75 hours per week during a 10 week

semester, and 4.167 hours per week during a 9 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, tutorials, reading, and studying. Therefore, the course will take more than 37.5 hours.

- 15 Week Semester: 2.5 contact hours per week X 2 = a minimum of 5 hours per week.
- 10 Week Semester: 3.75 contact hours per week X 2 = a minimum of 7.5 hours per week.
- 9 Week Semester: 4.167 contact hours per week X 2 = a minimum of 8.334 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 instructors want you to be successful.

40% Hybrid Instructional Activities for the following Lesson Plan: Students can meet this requirement by completing the CengageNow weekly assignments for each chapter which includes homework and quizzes. Homework has built in tutorial features. CengageNow records the grades, time spent and the dates completed.

**ACCT 2000 Managerial Accounting
Summer Semester 2018 Lesson Plan**

Date/Week	Chapter/Lesson	Content	Assignments & Tests Due Dates	Competency Area
May 16	Chapter 18 Introduction to Managerial Accounting	Managerial Accounting: Differences between Managerial & Financial Accounting The Management Accountant in the Organization The Managerial Process Uses of Managerial Accounting Information Manufacturing Operations: Costs & Terminology Direct & Indirect Costs Manufacturing Costs Sustainability & Accounting Financial Statements for a Manufacturing Business	In Class— Instructor lecture and demonstration over Chapter 18 Hybrid—Complete homework in CengageNow. Exercises: 18-1, 18-2, 18-3, 18-4, 18-5, 18-6, 18-7, 18-8 Problem 18-1A	1 b,c
21	Chapter 18 Introduction to Managerial Accounting	Financial Statements for a Manufacturing Business	In Class— Instructor lecture and demonstration over Chapter 18. Work on homework. Hybrid—Complete homework in CengageNow. Exercises: 18-10, 18-11, 18-12, 18-13, 18-14, 18-15, 18-16, 18-17, 18-18 Problems: 18-4A & 18-5A Chapter 18 test due in CengageNow by 8 am May 23.	1 b,c

Date/Week	Chapter/Lesson	Content	Assignments & Tests Due Dates	Competency Area
23	Chapter 19 Job Order Costing	Job Order Cost Systems for Manufacturing Businesses: <ul style="list-style-type: none"> • Materials • Direct Labor • Factory Overhead • Work in Process • Finished Goods • Sales & Cost of Goods Sold • Period Costs 	In Class— Instructor lecture and demonstration over Chapter 19 Hybrid—Complete homework in CengageNow. Exercises: 19-1, 19-2, 19-3, 19-4, 19-5, 19-6, 19-7, 19-8, 19-9, 19-10, 19-11, 19- 12, 19-13	2 b,c
30	Chapter 19 Job Order Costing	Job Order Cost Systems for Manufacturing Businesses: <ul style="list-style-type: none"> • Materials • Direct Labor • Factory Overhead • Work in Process • Finished Goods • Sales & Cost of Goods Sold • Period Costs 	In Class— Instructor lecture and demonstration over Chapter 19 Hybrid—Complete homework in CengageNow. Problems: 19-1BA, 19-2B, 19-3B, 19-4B, 19-5B Chapter 19 test due in CengageNow by 8 am June 4.	2 b,c
June 4	Chapter 20 Process Cost Systems	Comparing Job Order & Process Cost Systems Cost Flows for a Process Manufacturer Cost of Production Report Journal Entries for a Process Cost System Using the Cost of Production Report for Decision Making Lean Manufacturing	In Class— Instructor lecture and demonstration over Chapter 20 Hybrid—Complete homework in CengageNow. Exercises: 20-1 thru 20-12, 20-14 thru 20-19	3 b,c

Date/Week	Chapter/Lesson	Content	Assignments & Tests Due Dates	Competency Area
6	Chapter 20 Process Cost Systems	Comparing Job Order & Process Cost Systems Cost Flows for a Process Manufacturer Cost of Production Report Journal Entries for a Process Cost System Using the Cost of Production Report for Decision Making Lean Manufacturing	In Class— Instructor lecture and demonstration over Chapter 20 Hybrid—Complete homework in CengageNow. Problems: 20-1B, 20-2B, 20-3B Chapter 20 test due in CengageNow by 8 am June 11.	3 b,c
11	Chapter 21 Cost-Volume- Profit Analysis	Cost Behavior <ul style="list-style-type: none"> • Variable Costs • Fixed Costs • Mixed Costs Summary of Cost Behavior Concepts Cost-Volume-Profit Relationships Mathematical Approach to Cost- Volume-Profit Analysis Target Profit Graphic Approach to Cost-Volume- Profit-Analysis Special Cost-Volume Profit Relationships	In Class— Instructor lecture and demonstration over Chapter 21 Hybrid—Complete homework in CengageNow. Exercises: 21-1, 21-2, 21-6, 21-7, 21-8, 21-9, 21-11, 21- 12, 21-13, 21-14, 21-21, 21-22, 21-23, 21-25	4 b,c
13	Chapter 21 Cost-Volume- Profit Analysis	Cost Behavior <ul style="list-style-type: none"> • Variable Costs • Fixed Costs • Mixed Costs Summary of Cost Behavior Concepts Cost-Volume-Profit Relationships Mathematical Approach to Cost- Volume-Profit Analysis Target Profit Graphic Approach to Cost-Volume- Profit-Analysis Special Cost-Volume Profit Relationships	In Class— Instructor lecture and demonstration over Chapter 21 Hybrid—Complete homework in CengageNow. Problems: 21-1B, 21-2A, 21-2B, 21- 3A, 21-3B, 21-5A, 21-5B, 21-6B Chapter 21 test due in CengageNow by 8 am June 18.	4 b,c

Date/Week	Chapter/Lesson	Content	Assignments & Tests Due Dates	Competency Area
18	Chapter 22 Budgeting	Nature & Objective of Budgeting Budgeting Systems Master Budget Operating Budgets	In Class— Instructor lecture and demonstration over Chapter 22 Hybrid—Complete homework in CengageNow. Exercises: 22-4, 22-5, 22-6, 22-7, 22-8, 22-9, 22-11, 22-12, 22-13, 22-14, 22-15, 22-16, 22-17, 22-18, 22-19, 22-20, 22-21	5 b,c
20	Chapter 22 Budgeting	Financial Budgets Capital Expenditures Budget Budgeted Balance Sheet	In Class— Instructor lecture and demonstration over Chapter 22 Hybrid—Complete homework in CengageNow. Problems: 22-1A, 22-2A, 22-3A, 22-4A, 22-5A Chapter 22 test due in CengageNow by 8 am June 25.	5 b,c
25	Chapter 23 Evaluating Variances from Standard Costs	Standards Budgeting Performance Evaluation Direct Materials and Direct Labor Variances Factory Overhead Variances Recording & Reporting Variances from Standards Nonfinancial Performance Measures	In Class— Instructor lecture and demonstration over Chapter 23 Hybrid—Complete homework in CengageNow.	5,6 b,c
27	Chapter 23 Evaluating Variances from Standard Costs	Standards Budgeting Performance Evaluation Direct Materials and Direct Labor Variances Factory Overhead Variances Recording & Reporting Variances from Standards Nonfinancial Performance Measures	In Class— Instructor lecture and demonstration over Chapter 23 Hybrid—Complete homework in CengageNow.	5,6 b,c

Date/Week	Chapter/Lesson	Content	Assignments & Tests Due Dates	Competency Area
July 9	Chapter 24 Decentralized Operations	Centralized & Decentralized Operations Responsibility Accounting for Cost Centers Responsibility Accounting for Profit Centers Responsibility Accounting for Investment Centers Transfer Pricing	In Class— Instructor lecture and demonstration over Chapter 24 Hybrid—Complete homework in CengageNow.	1 b,c
11	Chapter 24 Decentralized Operations	Centralized & Decentralized Operations Responsibility Accounting for Cost Centers Responsibility Accounting for Profit Centers Responsibility Accounting for Investment Centers Transfer Pricing	In Class— Instructor lecture and demonstration over Chapter 24 Hybrid—Complete homework in CengageNow.	1 b,c
16	Chapter 25 Differential Analysis, Product Pricing, and Activity- Based Costing	Differential Analysis Setting Normal Product Selling Price Production Bottlenecks Activity-Based Costing	In Class— Instructor lecture and demonstration over Chapter 25 Hybrid—Complete homework in CengageNow. No test on Chapter 25	
18	Chapter 26 Capital Investment Analysis	Nature of Capital Investment Analysis Methods Not Using Present Value <ul style="list-style-type: none"> • Average Rate of Return • Cash Payback Method Methods Using Present Values <ul style="list-style-type: none"> • Net Present Value Method and Index • Internal Rate of Return Additional Factors in Capital Investment Analysis Capital Rationing	In Class— Instructor lecture and demonstration over Chapter 26 Hybrid—Complete homework in CengageNow.	7 b,c

Date/Week	Chapter/Lesson	Content	Assignments & Tests Due Dates	Competency Area
23	Chapter 26 Capital Investment Analysis	Nature of Capital Investment Analysis Methods Not Using Present Value <ul style="list-style-type: none"> • Average Rate of Return • Cash Payback Method Methods Using Present Values <ul style="list-style-type: none"> • Net Present Value Method and Index • Internal Rate of Return Additional Factors in Capital Investment Analysis Capital Rationing	In Class— Instructor lecture and demonstration over Chapter 26 Hybrid—Complete homework in CengageNow.	7 b,c
25		Accounting Competency Exam (Exit Exam)	In class: Competency 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.	1,2,3,4,5,6,7 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 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.