



**TENTATIVE—SUBJECT TO CHANGE**  
**ACCT 2000 Managerial Accounting**  
**COURSE SYLLABUS**  
**Online**  
**Summer Semester 2019**

**COURSE INFORMATION**

Credit Hours/Minutes: 3/3000

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

Class Meets: Via Internet for 9 weeks

Course Reference Number (CRN): 60076

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

**INSTRUCTOR CONTACT INFORMATION**

Instructor Name: Lori L. Sweat

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

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

Office Hours: 8-11:30 am; 1-5 pm noon M/T/R

Phone: 478-289-2223

Fax Number: 478-289-2276

Tutoring Hours: By Appointment

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

Office Hours: 8-11:30 am; 1-5 pm noon W

Phone: 912-538-3100, extension 2223

Fax Number: 912-538-3106

Tutoring Hours: By Appointment

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

Students are responsible for all policies and procedures and all other information included in Southeastern Technical College's [Catalog and Handbook \(http://www.southeasterntech.edu/student-affairs/catalog-handbook.php\)](http://www.southeasterntech.edu/student-affairs/catalog-handbook.php).

**REQUIRED TEXT****CengageUnlimited Access Card**

This includes access to ebook *Accounting*, 27<sup>th</sup> edition, Warren/Reeve/Duchac and access to CengageNow platform, which is required for completing your homework and taking tests.

Choose ONLY ONE (depending upon your needs):

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

**REQUIRED SUPPLIES & SOFTWARE**

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

Computer Requirements – Access to a computer with one of the following operating systems is required: Microsoft Windows OS (XP, Vista); Apple Mac OS X (10.0) or above; or Unix/Linux. Access to a printer is also necessary to print homework assignments.

Reliable Internet Access - 56K Dial-Up connection or better. DSL or Cable recommended. Mozilla Firefox or Google Chrome are the recommended browsers.

Recommended Software - Adobe Acrobat Reader; Macromedia Flash 7.0+; Macromedia: Shockwave; Quicktime; Windows Media; Microsoft Office 2007 or higher.

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

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

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

**COURSE DESCRIPTION**

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

**MAJOR COURSE COMPETENCIES**

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

**PREREQUISITE(S)**

ACCT 1100, ACCT 1105

ACCT 2000 Online

## COURSE OUTLINE

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

## GENERAL EDUCATION CORE COMPETENCIES

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

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

## STUDENT REQUIREMENTS (ONLINE)

- Within the first three days of class ALL online students must:
  - Complete the Pledge Acknowledgement Quiz in the “Getting Started” link.
  - Complete the Student Introduction in the “Getting Started” link.
  - Complete the Online Orientation Quiz in the “Blackboard Orientation” link.
  - Send your instructor an STC email stating your intentions to take the course.
- Online students are responsible for checking e-mails and Blackboard announcements DAILY. It’s my only means of communication with you. It only takes a few minutes.
- See Technology Access sheet for instructions on logging in to Blackboard, BannerWeb, Student Email, etc.
- Students are expected to complete all assignments (homework, tests, discussion boards, and other assignments) by the dates specified on the attached lesson plan. Early submissions are accepted. Chapter homework assignments and tests should be completed in CengageNOW. I recommend printing the assignments from Cengage, working them on paper, and then keying your answers into Cengage. This way you can see HOW you got your answer. If you have a question, your instructor will need to see how you got your incorrect answer in order to provide assistance. Also, if you have technical difficulties while entering your answers, you will want to have something to go back to so that you can re-enter your answers. Homework assignments may not be submitted after the due date, resulting in a zero (0).
- Discussion boards must be completed by the date specified; assignments may be submitted early. Discussion boards will not be graded after the due date resulting in a zero (0). See attached rubric for grading expectations.
- Tests must be completed by the date specified on the lesson plan. Tests are posted for a week in CengageNow; 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. Check your email for instructor response to a request for a test reset.

- Any zeroes recorded for missed assignments, discussion boards, and tests will be included in the final score calculation.
- Students should subscribe to remind.com for reminders from the instructor via email or text. See Blackboard for instructions to subscribe to remind.com.
- Students are highly encouraged to use the student resources provided in CengageNow.
- Students are expected to complete all work required by the instructor and to attend the required proctored campus exam. Students will have at least one week to complete tests and assignments. All tests and assignments are due at 11:55 pm on Monday of each week.
- Students are expected to prove weekly academic engagement by meeting assignment deadlines each week and spending a minimum of 3000 during the semester doing the required homework, quizzes, and tests. 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 your Blackboard course.

### **ONLINE ATTENDANCE**

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

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

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

### **STUDENTS WITH DISABILITIES**

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

**Swainsboro Campus:** Macy Gay [mgay@southeasterntech.edu](mailto:mgay@southeasterntech.edu), 478-289-2274, Building 1, Room 1208

**Vidalia Campus:** Helen Thomas [hthomas@southeasterntech.edu](mailto:hthomas@southeasterntech.edu), 912-538-3126, Building A, Room 108

### **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 1208

**Vidalia Campus:** Helen Thomas [hthomas@southeasterntech.edu](mailto:hthomas@southeasterntech.edu), 912-538-3126, Building A, Room 108

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

### **WITHDRAWAL PROCEDURE**

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

Important – Student-initiated withdrawals are not allowed after the 65% point. After the 65% point of the term in which student is enrolled, the student has earned the right to a letter grade and will receive a grade for the course. Please note: Abandoning a course(s) instead of following official withdrawal procedures may result in a grade of 'F' being assigned. **The 65% point for this semester is Monday, June 24.**

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 the Exit Exam scheduled on the following dates and times: Vidalia Campus, Wednesday, July 24 at 9 am in the Gillis Medical Building Room 839 and Swainsboro Campus, Thursday July 25 at 9 am in Building 2, Room 2113. This exam will cover concepts from ACCT 1100, ACCT 1105, and ACCT 2000.**

Please send your instructor an email by noon **Monday, July 22** to schedule which of these dates you will take your proctored exam.

### 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.)

**ALL** required work must be completed on the specified dates on the attached lesson plan. Ample time is given for completion of all assignments; therefore, **NO ASSIGNMENT WILL BE ACCEPTED LATE**. A grade of zero will be given for any late assignment (assignments, tests, and discussion boards). Any zeros recorded will be included in the final score calculation. Refer to Student Requirements section of this syllabus for more details.

### 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 ACCT 2000 Online

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 Vidalia Campus 3001 East 1 <sup>st</sup> Street, Vidalia Office 108 Phone: 912-538-3126 Email: <a href="mailto:Helen.Thomas@southeasterntech.edu">Helen Thomas</a> <a href="mailto:hthomas@southeasterntech.edu">hthomas@southeasterntech.edu</a>	Lanie Jonas, Director of Human Resources Vidalia Campus 3001 East 1 <sup>st</sup> Street, Vidalia Office 138B Phone: 912-538-3230 Email: <a href="mailto:Lanie.Jonas@southeasterntech.edu">Lanie Jonas</a> <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 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	50%
Proctored Exit Exam	30%
Homework/Quizzes	15%
Discussion Boards	5%

### GRADING SCALE

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



**ADDITIONAL 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 3000 minutes or 50 hours for an entire semester. In a lecture class, this would be considered seat time. This is equivalent to 5.5 hours per week during a 10 week semester.

In addition to class time, students can expect to spend 2 to 3 times the contact hours doing additional tasks such as homework, tutorials, reading, and studying. Therefore, the course will take more than 50 hours.

- 10 Week Semester:  $5.5 \text{ contact hours per week} \times 2 = \text{a minimum of } 11 \text{ hours per week.}$

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.

## ACCT 2000 Managerial Accounting Summer Semester 2019 Lesson Plan

Date/Week	Chapter/Lesson	Content/ Assignments/Tests Due Dates	Competency Area
Week 1 May 14-20	Chapter 18	<p>In Blackboard:</p> <ul style="list-style-type: none"> <li>• Print and read the ACCT 2000 Course Syllabus/Lesson Plan</li> <li>• Read all of the items under the “<i>Getting Started</i>” link.</li> <li>• Complete the Pledge Acknowledgment Quiz in the “<i>Getting Started</i>” link by <b>11:55 pm, Thursday, May 16.</b></li> <li>• Post the Student Introduction in the “<i>Getting Started</i>” link by <b>11:55 pm, Thursday, May 16.</b></li> <li>• Complete the Online Orientation Quiz in the “<i>Blackboard Orientation</i>” link by <b>11:55 pm, Thursday, May 16.</b></li> <li>• Send your instructor an STC email stating your intentions to take the course by <b>11:55 pm, Thursday, May 16.</b></li> </ul> <p style="background-color: yellow;">It is most important that you register your CengageNow access code as soon as possible. See CengageNow registration instructions in Blackboard.</p> <p>See next page for Week 1 Assignments➔</p>	

Date/Week	Chapter/Lesson	Content/ Assignments/Tests Due Dates	Competency Area
Week 1 May 14-20 continued	Chapter 18	<p>Read chapter 18 sections and watch the demonstration videos:</p> <ul style="list-style-type: none"><li>• Managerial Accounting:<ul style="list-style-type: none"><li>○ Differences between Managerial &amp; Financial Accounting</li><li>○ The Management Accountant in the Organization</li><li>○ The Managerial Process</li><li>○ Uses of Managerial Accounting Information</li></ul></li><li>• Manufacturing Operations: Costs &amp; Terminology<ul style="list-style-type: none"><li>○ Direct &amp; Indirect Costs</li><li>○ Manufacturing Costs<ul style="list-style-type: none"><li>▪ Direct Material Cost</li><li>▪ Direct Labor Cost</li><li>▪ Factory Overhead Cost</li><li>▪ Prime Costs &amp; Conversion Costs</li><li>▪ Product Costs &amp; Period Costs</li></ul></li></ul></li></ul> <p>Complete in CengageNow:</p> <p>Exercises: 18-1, 18-2, 18-3, 18-4, 18-5, 18-6, 18-7, 18-8</p> <p>Problem: 18-1B</p>	1 b,c

Date/Week	Chapter/Lesson	Content/ Assignments/Tests Due Dates	Competency Area
Week 2 May 21-28	Chapter 18 Introduction to Managerial Accounting	<p>Read chapter 18 sections and watch the demonstration videos:</p> <ul style="list-style-type: none"> <li>• Financial Statements for a Manufacturing Business <ul style="list-style-type: none"> <li>○ Balance Sheet</li> <li>○ Income Statement</li> <li>○ Statement of Cost of Goods Manufactured</li> </ul> </li> </ul> <p>Complete in CengageNow:</p> <p>Exercises: 18-10, 18-11, 18-12, 18-13, 18-14, 18-15, 18-16, 18-17, 18-18</p> <p>Problems: 18-4B &amp; 18-5B</p> <p>Note—this week’s due date is on Tuesday due to the Memorial Day on Monday, May 27.</p> <p><b>Due by 11:55 pm 5/28</b></p> <ul style="list-style-type: none"> <li>• Chapter 18 Homework</li> <li>• Discussion Board 1</li> </ul> <p><b>Chapter 18 test available 5/28-6/3.</b></p>	1 b,c

Date/Week	Chapter/Lesson	Content/ Assignments/Tests Due Dates	Competency Area
Week 3 May 28- June 3	Chapter 19 Job Order Costing	Read chapter 19 sections and watch the demonstration videos: Job Order Cost Systems for Manufacturing Businesses: <ul style="list-style-type: none"> <li>• Materials</li> <li>• Direct Labor</li> <li>• Factory Overhead</li> <li>• Work in Process</li> <li>• Finished Goods</li> <li>• Sales &amp; Cost of Goods Sold</li> <li>• Period Costs</li> </ul> Complete 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  Problems: 19-1B, 19-2B, 19-3B, 19-4B, 19-5B  <b>Due by 11:55 pm 6/3</b> <ul style="list-style-type: none"> <li>• Chapter 18 Test</li> <li>• Chapter 19 Homework</li> </ul> <b>Chapter 19 test available 6/3-6/10</b>	2 b,c

Date/Week	Chapter/Lesson	Content/ Assignments/Tests Due Dates	Competency Area
Week 4 June 4-10	Chapter 20 Process Cost Systems	<p>Read chapter 20 sections and watch the demonstration videos:</p> <ul style="list-style-type: none"> <li>• Comparing Job Order &amp; Process Cost Systems</li> <li>• Cost Flows for a Process Manufacturer</li> <li>• Cost of Production Report</li> <li>• Journal Entries for a Process Cost System</li> <li>• Using the Cost of Production Report for Decision Making</li> </ul> <p>Complete in CengageNow:</p> <p>Exercises: 20-1, 20-2, 20-3, 20-4, 20-5, 20-6, 20-7, 20-8, 20-10, 20-11, 20-12, 20-14, 20-15, 20-16, 20-17, 20-18, 20-19</p> <p>Problems: 20-1B, 20-2B, 20-3B</p> <p><b>Due by 11:55 pm 6/10:</b></p> <ul style="list-style-type: none"> <li>• <b>Chapter 19 Test</b></li> <li>• <b>Chapter 20 Homework</b></li> <li>• <b>Discussion Board 2</b></li> </ul> <p><b>Chapter 20 test available 6/10-6/17</b></p>	3 b,c

Date/Week	Chapter/Lesson	Content/ Assignments/Tests Due Dates	Competency Area
Week 5 June 11-17	Chapter 21 Cost-Volume- Profit Analysis	<p>Read chapter 21 sections and watch the demonstration videos:</p> <ul style="list-style-type: none"> <li>• Cost Behavior <ul style="list-style-type: none"> <li>○ Variable Costs</li> <li>○ Fixed Costs</li> <li>○ Mixed Costs</li> <li>○ Summary of Cost Behavior Concepts</li> </ul> </li> <li>• Cost-Volume-Profit Relationships</li> <li>• Mathematical Approach to Cost-Volume-Profit Analysis</li> <li>• Target Profit</li> <li>• Graphic Approach to Cost-Volume-Profit-Analysis</li> <li>• Special Cost-Volume Profit Relationships <ul style="list-style-type: none"> <li>○ Sales Mix Considerations</li> <li>○ Operating Leverage</li> </ul> </li> </ul> <p>Complete in CengageNow:</p> <p>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</p> <p>Problems: 21-1B, 21-2A, 21-2B, 21-3A, 21-3B, 21-5A, 21-5B, 21-6B</p> <p><b>Due by 11:55 pm 6/17</b></p> <ul style="list-style-type: none"> <li>• Chapter 20 Test</li> <li>• Chapter 21 Homework</li> </ul> <p><b>Chapter 21 test available 6/17-6/24</b></p>	4 b,c

Date/Week	Chapter/Lesson	Content/ Assignments/Tests Due Dates	Competency Area
Week 6 June 18-24	Chapter 22 Budgeting	<p>Read chapter 22 sections and watch the demonstration videos:</p> <ul style="list-style-type: none"> <li>• Nature &amp; Objective of Budgeting</li> <li>• Budgeting Systems</li> <li>• Master Budget</li> <li>• Operating Budgets</li> </ul> <p>Complete in CengageNow:</p> <p>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</p> <p>Read chapter 22 sections and watch the demonstration videos</p> <ul style="list-style-type: none"> <li>• Financial Budgets</li> <li>• Capital Expenditures Budget</li> <li>• Budgeted Balance Sheet</li> </ul> <p>Complete in CengageNow:</p> <p>Problems: 22-1A, 22-2A, 22-3A, 22-4A, 22-5A</p> <p><b>Due by 11:55 pm 6/24</b></p> <ul style="list-style-type: none"> <li>• <b>Chapter 22 Homework</b></li> <li>• <b>Chapter 21 Test</b></li> <li>• <b>Discussion Board 3</b></li> </ul> <p><b>Chapter 22 test available 6/24-7/8</b></p>	5 b,c



Date/Week	Chapter/Lesson	Content/ Assignments/Tests Due Dates	Competency Area
Week 7 June 25- July 8	Chapter 23 Evaluating Variances from Standard Costs	<p>Read chapter 23 sections and watch the demonstration videos:</p> <ul style="list-style-type: none"> <li>• Standards</li> <li>• Budgeting Performance Evaluation</li> <li>• Direct Materials and Direct Labor Variances</li> <li>• Factory Overhead Variances</li> <li>• Recording &amp; Reporting Variances from Standards</li> <li>• Nonfinancial Performance Measures</li> </ul> <p>Complete in CengageNow:</p> <p>Exercises 23-1, 23-2, 23-3, 23-4, 23-5, 23-6, 23-7, 23-8, 23-9, 23-10, 23-11, 23-12, 23-13, 23-14, 23-17, 23-18, 23-19, 23-20, 23-21, 23-22, 23-23</p> <p>Problems: 23-1A, 23-2A, 23-3A</p> <p><b>Due by 11:55 pm 7/8</b></p> <ul style="list-style-type: none"> <li>• <b>Chapter 22 Test</b></li> <li>• <b>Chapter 23 Homework</b></li> <li>• <b>Discussion Board 4</b></li> </ul> <p><b>Chapter 23 test available 7/8-7/15</b></p>	6 b,c

Date/Week	Chapter/Lesson	Content/ Assignments/Tests Due Dates	Competency Area
Week 8 July 9-15	Chapter 24 Decentralized Operations  Chapter 26 Capital Investment Analysis	<p>Read chapter 24 sections and watch the demonstration videos:</p> <ul style="list-style-type: none"> <li>• Responsibility Accounting for Profit Centers</li> </ul> <p>Complete in CengageNow:</p> <p>Exercises: PE 24-4, 24-5, 25-6 <b>No test on Chapter 24</b></p> <p>Read chapter 26 sections and watch the demonstration videos:</p> <p>Nature of Capital Investment Analysis</p> <ul style="list-style-type: none"> <li>• Methods Not Using Present Value <ul style="list-style-type: none"> <li>○ Average Rate of Return</li> <li>○ Cash Payback Method</li> </ul> </li> <li>• Methods Using Present Values <ul style="list-style-type: none"> <li>○ Net Present Value Method and Index</li> <li>○ Internal Rate of Return</li> </ul> </li> <li>• Additional Factors in Capital Investment Analysis</li> <li>• Capital Rationing</li> </ul> <p>Complete in CengageNow:</p> <p>Exercises: 26-1, 26-2, 26-3, 26-4, 26-5, 26-6 Problems: 26-1A, 26-2A, 26-3A, 26-4A, 26-5A, 26-6A</p> <p><b>Due by 11:55 pm 7/15</b></p> <ul style="list-style-type: none"> <li>• Chapter 23 Test</li> <li>• Chapter 24 Homework</li> </ul> <p><b>Chapter 26 test available 7/15-7/22.</b> <b>It is recommended that you take the chapter 26 test as soon as possible so that you can concentrate on preparing for next week's exit exam.</b></p>	7 b,c

Date/Week	Chapter/Lesson	Content/ Assignments/Tests Due Dates	Competency Area
Week 9 July 16-22	Chapter 26 Capital Investment Analysis	<p><b>Due by 11:55 pm 7/22</b></p> <ul style="list-style-type: none"> <li>• Chapter 26 Homework</li> <li>• Chapter 26 Test</li> <li>• Discussion Board 5</li> </ul> <p><b>Please send your instructor an email by noon Monday, July 22 to schedule which date you will take your proctored exit exam.</b></p>	7 b,c
Finals Proctored Exit Exam		<p>Proctored Exit Exam—covers competencies from ACCT 1100, ACCT 1105, and ACCT 2000. <u>Students must score 70 or above.</u> Additionally, this exam counts 30% towards each student's final average.</p> <p><b>Take the Proctored Exit Exam in person:</b>  <b>Wednesday July 24 at 9 am on the Vidalia Campus, Gillis Building, Room 839</b>  <b>OR</b>  <b>Thursday, July 25 at 9 am on the Swainsboro Campus, Building 2, Room 2113.</b></p> <p><b>Complete your course surveys.</b></p>	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.

## DISCUSSION BOARD RUBRIC

# of discussion posts	# of discussion replies	Grade	Due Date, Length, Grammar and Spelling Requirements
1	1	100	Students who post their initial discussion board response to the discussion board topic and reply to at least one other student's 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."
1	0	70	Any student that does not respond to at least one other student's 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 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 one other student's 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.