

Bergen Community College
Division of Business, Arts and Social Sciences
Department of Business & Hotel Restaurant Management
Departmental Syllabus
ACC-210 Managerial Accounting

Semester and Year	
Course and Section	
Meeting Days/Times	
& Room	
Instructor	
Office Location	
Office Hours	
Phone	
E-Mail Address	

Course Description	<p>ACC-210 Managerial Accounting explores accounting information as a tool used in decision making by management. Emphasis will be placed on cost behavior as they relate to the planning, control and evaluation of a business entity. 2 Lecture, 2 Lab, 3 Credits Prerequisites: ACC-110</p>		
Student Learning Objectives And Means of Assessment	As a result of meeting the requirements of the course, students will be able to:		
		Student Learning Objectives	Means of Assessment
	1	Calculate product costs under various accounting systems	Graded homework, cases and problems and/or comprehensive objective and/or essay type examination
	2	Identify and journalize the flow of product costs in a job order and process costs system	Graded homework, cases and problems and/or comprehensive objective and/or essay type examination
	3	Perform break-even analyses, using the appropriate identification and analysis of fixed, variable and mixed costs	Graded homework, cases and problems and/or comprehensive objective and/or essay type examination
	4	Prepare budgets	Graded homework, cases and problems and/or comprehensive objective and/or essay type examination
	5	Use accounting information to make business decisions using CVP analysis, incremental and capital budgeting techniques	Graded homework, cases and problems and/or comprehensive objective and/or essay type examination
	6	Evaluate capital budgeting projects	Graded homework, cases and problems and/or comprehensive objective and/or essay type examination

<p>Course Content</p>	<table border="1" data-bbox="441 115 1494 571"> <thead> <tr> <th>Chapter</th> <th>Coverage</th> </tr> </thead> <tbody> <tr><td>14</td><td>Managerial Accounting</td></tr> <tr><td>15</td><td>Job Order Cost</td></tr> <tr><td>16</td><td>Process Cost Accounting</td></tr> <tr><td>17</td><td>Activity-Based Costing</td></tr> <tr><td>18</td><td>Cost-Volume-Profit</td></tr> <tr><td>19</td><td>Cost-Volume-Profit Analysis: Additional Issues</td></tr> <tr><td>20</td><td>Incremental Analysis</td></tr> <tr><td>M</td><td>Pricing</td></tr> <tr><td>21</td><td>Budgetary Planning</td></tr> <tr><td>22</td><td>Budgeting Control and Responsibility Accounting</td></tr> <tr><td>23</td><td>Standard Costs and Balanced Scorecard</td></tr> <tr><td>24</td><td>Planning For Capital Investments</td></tr> </tbody> </table> <p data-bbox="357 598 1567 735">Please note: Chapter 8 from previous editions has been moved to Appendix M. It is available to students in WileyPlus under the READ, STUDY & Practice tab. Faculty may de-emphasize (or skip coverage) of section M.3 concerning Time and Material Pricing. In order to maintain consistency on the final exam, the question concerning this coverage will be eliminated.</p>	Chapter	Coverage	14	Managerial Accounting	15	Job Order Cost	16	Process Cost Accounting	17	Activity-Based Costing	18	Cost-Volume-Profit	19	Cost-Volume-Profit Analysis: Additional Issues	20	Incremental Analysis	M	Pricing	21	Budgetary Planning	22	Budgeting Control and Responsibility Accounting	23	Standard Costs and Balanced Scorecard	24	Planning For Capital Investments
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<p>Specific Features</p>	<p data-bbox="357 766 1567 997">Managerial Accounting meets the requirement for an Associate in Science Degree in Business Administration-Accounting Option as well as the Associate in Applied Science-Accounting degree. It is designed to fulfill the needs of students who wish to transfer to a four-year institute of higher education as well as those who choose to enter the field of business, industry or government. It provides the student with necessary information for the proper management of business, including the ability to understand various financial records and statements. It also prepares the student for advanced study in the accounting field.</p>																										
<p>Course Texts</p>	<p data-bbox="357 1071 1291 1102">This course is using Kimmel Accounting 6th Edition with WileyPLUS.</p> <p data-bbox="357 1134 1567 1207">This is the same text material used in ACC-110 Financial Accounting. Continuing students do not need to make any additional purchases for this course.</p> <p data-bbox="357 1239 1567 1333">Access to WileyPLUS is required for you to complete course work. Note that the complete e-book is available in the WileyPLUS system, so you may choose to go digital-only and still have access to all reading and study materials for this course.</p> <p data-bbox="357 1365 1567 1543">You have the choice to visit the bookstore to purchase the print book with a WileyPLUS registration card or a WileyPLUS registration card alone. You may also visit the following URL to purchase directly from Wiley and save. The site features the full print and WileyPLUS package, individual reference volumes without WileyPLUS, or discounted WileyPLUS access: http://www.wiley.com/WileyCDA/Section/id-828410.html</p> <p data-bbox="357 1575 1567 1711">The faculty member should provide the class with the website where they can register. (Keep in mind that you must contact the Wiley representative and request that your class be up on WileyPlus.) You can locate the registration site there and will be something like: http://edugen.wiley.com/edugen/class/clsXXXX/ .</p> <p data-bbox="357 1743 1567 1837">The publisher graciously allows students to register for a grace period and enter class without an access code for approximately the first two weeks of the semester. They do not need to pay to get started. Encourage students to register and start on Day 1.</p>																										
<p>Other Optional Study Material</p>	<ul data-bbox="406 1879 1550 2016" style="list-style-type: none"> • Available through the textbook’s website at instructor companion site at http://bcs.wiley.com/he-bcs/Books?action=index&itemId=111919167X&bcsId=9986 • Available through the textbook’s website at student companion site at http://bcs.wiley.com/he-bcs/Books?action=index&itemId=111919167X&bcsId=10005 																										

	<ul style="list-style-type: none"> • Study Guide to accompany textbook • Working Papers to accompany textbook • Problem Solving Using Excel to accompany textbook <p>Tutoring</p> <ul style="list-style-type: none"> • The tutoring center is located in L-125. Telephone: (201) 447-7489 and online at http://www.bergen.edu/current-students/student-support-services/tutoring/tutoring-center • The writing center is located in L-125. Telephone: (201) 447-7489 and online at http://www.bergen.edu/owl <p>Library</p> <ul style="list-style-type: none"> • The library has a number of textbooks, videotapes and aids in its regular and reserve holdings which may be used as a reference. In addition to the resources mentioned above students should be encouraged to make full use of the Sidney Silverman Library (in person and online at http://www.bergen.edu/library/)
<p>Writing, Critical Thinking and Other Requirements:</p>	<p>Students enrolled in the both accounting degree programs in Accounting will take this course. Accordingly we must prepare our students for the succeeding two years of education in addition to preparing them ultimately for the business world.</p> <p>Throughout the curriculum we must practice our communication skills. Students should be writing through the curriculum, speaking before the class, presenting their ideas or solution to cases, and working on their inter-personal skills through team efforts and the group process.</p> <p>Current events as they relate to the course material should be discussed. In addition, various questioning techniques should be employed to develop the student's critical thinking skills.</p>
<p>Competencies</p>	<p>In addition to meeting the overall objective cited above, there are additional student competencies that are desirable and should be encouraged throughout the entire educational experience. Some of these are:</p> <ul style="list-style-type: none"> • Oral and written communication skills – <i>the department has mandated that there should be at least one written assignment or oral presentation to develop their communication skills.</i> • Computer Literacy • Interpersonal Skills • Critical Thinking Skills <p>There are various ways in which we can meet our specific course objectives as well as to enhance our students' competencies in these areas. Oral reports on related current events, topical coverage or explanations of problems and cases may be encouraged. Projects can be assigned where students calculate product cost, breakeven, budgets, etc. Written and/or oral communication skills MUST be applied. Group work is an effective tool to enhance several of these skills. Assigning problems/exercises/cases/independent research requiring the use of the Internet and word processing their responses may be desirable.</p>
<p>Grading And Assessment</p>	<p>It is expected that the reading assignments and questions at the end of the chapter will be completed. This is necessary to make it possible for the student to participate in any discussions. Students are strongly encouraged to ask questions on any matters that are not clear to them.</p>
	<p>The instructor should prepare a student evaluation outline for distribution to all students, preferably on the first day of class. Faculty is encouraged to use multiple methods of assessment and to assess student learning frequently. Listed below are some general guidelines that you should use to develop your individual grading policy. If you would like to go outside of these guidelines please confer first with senior faculty. A copy MUST also be sent to the Business Department secretary for their records.</p>

Class Participation*	0-10%
Homework	10-30%
Projects (Cases, Internet Research, Projects, etc.)	10-25%
Quizzes and Exams	40-70%
Final Exam	10-20%
Total	100%

*Class participation grades cannot be based solely on attendance. The grade must be based on objective recordings in the instructor's grade book of participation, discussion, responses to questions, etc.

True/false questions on exams are widely discouraged.

BCC Attendance Policy

All students are expected to attend punctually every scheduled meeting of each course in which they are registered. Attendance and lateness policies and sanctions are to be determined by the instructor for each section of each course. These will be established in writing on the individual course outline. Attendance will be kept by the instructor for administrative and counseling purposes.

Attendance Policy in this Course

It is at the instructor's discretion to institute an attendance policy. If a student will be penalized for absences and lateness, it is incumbent upon the instructor to include those provisions in the outline.

Suspension Of Classes

Students should listen to local broadcast stations in the event of emergencies when classes may have to be suspended; they should not telephone college offices or broadcast stations for information. (See Emergencies in the Catalog's Student Life section)

Course Activities

Faculty members are encouraged to use a variety of instructional techniques to encourage student learning. The research on learning shows that the straight lecture is not particularly effective. Lecture segments should be kept to a maximum of 20 minutes and be interspersed with other learning activities such as demonstration, question and answer, class discussion, group learning projects, student presentations, etc. In order to meet the needs of diverse learners, faculty is encouraged to supplement lectures with transparencies or PowerPoint. (Note: if not assigned to a room already equipped with the technology, portable teaching stations equipped with a laptop computer and projection systems are available from the library. All classrooms have internet connections.)

Faculty are encouraged to incorporate the use of technology in their assignments and projects. Students have ample access to the internet, as well as Microsoft Office in college labs. Accordingly, homework using the Internet, Excel, Word and Power Point can be assigned.

There are many types of projects that are excellent learning activities for ACC-210 students. Some examples of projects that can be assigned to individuals or groups are:

- Financial statement/annual report analysis
- Prepare a budget using case material or the students' personal financial information
- Research the career and job opportunities in Accounting using various Internet sites
- Obtain information from the AICPA, NJSCPA, IMA and EDGAR web sites.
- Obtain current news articles about relevant Accounting issues. (i.e. obtain an article about a company's inventory costing approach, capital budgeting issues)

**Other College,
Divisional
and/or
Department
Policy
Statements**

Office of Special Services

Special Note:

- Students who require accommodations in accordance with the Americans with Disabilities Act (ADA) can request these services from the Office of Specialized Services. To learn more about how to apply for services, please visit them at: 201-612-5270 or <http://www.bergen.edu/oss>.
- This statement is required in all Course Outlines

Student and Faculty Support Services

The Distance Learning Office – for any problems you may accessing your online courses	Room C-334	201-612-5581 psimms@bergen.edu
The Tutoring Center	Room L-125	201-447-7489 http://www.bergen.edu/current-students/student-support-services/tutoring/tutoring-center
The Writing Center	Room L-125	201-447-7489 http://www.bergen.edu/owl
The Office of Specialized Services (for Students with Disabilities)	Room S-131	201-612-5270 http://www.bergen.edu/oss
The Sidney Silverman Library – Reference Desk	Room L-226	201-447-7436

Accounting Department Policy Regarding the Use of the Tutoring Center

The Henry and Edith Cerullo Learning Assistance Center (CLAC), also known as the Tutoring Center, is located in Room L-125 and can be reached by telephone at 201-447-7489. The Tutoring Center provides many services to students in need of additional support. These additional services may be located at <http://www.bergen.edu/current-students/student-support-services/tutoring/tutoring-center>.

While supplemental support for students is part the mission of the Tutoring Center, it must also help maintain the academic integrity of all college coursework.

It is understood that in order to maintain the integrity of all coursework submitted for a grade, it is the Accounting Department's policy that no student shall call upon the Tutoring Center for assistance relating to any work to be submitted for a grade. This includes use of the WileyPlus software application. This applies to all WileyPlus material either in printed or electronic format. The Tutoring Center staff cannot access the WileyPlus site. Any requests for additional help by students relating to assignments to be submitted for a grade must be made through the course instructor.

Any violation of this policy will be considered a violation of the college's Student Code of Conduct relating to academic dishonesty.

This statement is required in all Managerial Accounting course outlines.

Course Outline and Calendar:**Sample Format for Course Outline and Calendar**

Chapter	Coverage	Hours
	Introduction/Introduction to Managerial Accounting	1
14	Introduction to Managerial Accounting	2
15	Job Order Cost	4
16	Process Cost Accounting	4
	Exam 1	2
17	Activity-Based Costing	4
18	Cost-Volume-Profit	5
19	Cost-Volume-Profit Analysis: Additional Issues	4
	Exam 2	2
20	Incremental Analysis	5
M	Pricing (Omit/De-emphasize Learning Objective 3)	4
21	Budgetary Planning	4
	Exam 3	2
22	Budgeting Control and Responsibility Accounting	4
23	Standard Costs and Balanced Scorecard (Omit Learning Objective 3)	3
24	Planning For Capital Investments	5
	Exam 4	2
	Review Final Exam	1
	Final Exam	2
	Total Hours	60

*The order of coverage is at the discretion of the instructor.

** Faculty will receive the final exam approximately one week before the last class. It is a comprehensive 50 question multiple choice exam covering the coverage noted above.

Special Features of the Course:

Wiley Plus software will be used for homework and practice exercises. Read information carefully under "Course texts" below regarding the purchase of the access code for WileyPlus.

Required Purchase: WileyPlus Homework Software Access Code.

All chapter homework assignments are submitted via the WileyPLUS site.

Examples of Optional policies:

- Code of Student Conduct.
- Statement on plagiarism and/or academic dishonesty.
- Sexual Harassment statement.
- Statement on acceptable use of BCC technology.
- Statement on the purpose and value of faculty office hours.