

## Master Syllabus

*All courses require a syllabus. Syllabi may be photocopied and/or posted on the class Blackboard Companion site.  
Faculty must review the course syllabus with students on the first day of class.*



Keiser University

<u>Course Prefix &amp;Number:</u>	ACG3073
<u>Course Title:</u>	Managerial Accounting
<u>Course Format:</u>	<Face to Face, Hybrid, On-line (select one)>
<u>Credit Hours:</u>	3.0 semester credits.
<u>Course Schedule:</u>	<Days of week, times, locations; also include any required dates outside of the normal meeting time>
<u>Prerequisites:</u>	ACG2011
<u>Co-requisites:</u>	None
<u>Grade requirement:</u>	None
<u>Faculty:</u>	<Name and credentials Phone Email>
<u>Office Hours:</u>	<Days and times, location>
<u>Course Description:</u>	Focuses on the interaction between the fields of accounting and management with emphasis on analysis of accounting records as an aid for managerial decisions.

### Course Objectives/Outcomes:

Upon completion of ACG3073, the student will:

1. Identify principles and concepts of managerial accounting and the role of managers in the accounting process

2. Interpret financial statement data used in the decision-making process
3. Use various budget techniques to prepare budgets using common business software
4. Prepare and interpret financial analysis reports
5. Improve research, problem solving and communication skills and present information in a professional manner
6. Apply principles of ethical and professional business conduct to financial information

**Grading and Evaluation Methods:**

Evaluation	Percent of Total Grade	Due Date
Participation (discussions and other in class activities)	20%	<Enter in Dates>
Assignments	25%	
Examinations	30%	
Final Exam	20%	
Post Test	5%	
<b>Total Percentage:</b>	<b>100%</b>	

**Grading Scale**

Letter Grade	Numeric Grade
A	90.00-100.00%
B	80.00-89.99%
C	70.00-79.99%
D	65.00-69.99%
F	Up to 64.99%

**Required Textbook:** Wild, J. & Shaw, K. (2019) Managerial Accounting 7<sup>th</sup> ed. and Connect, McGraw Hill ISBN: 9781260581263

*\*This is a custom title that is exclusive to Keiser University. Purchasing it from the Keiser bookstore ensures that you are not only getting the correct book, but also the software components being included in the custom packages.*

**Recommended Textbook:** None

**Other Required Course Material:** Microsoft Office suite and Internet connection

**Topical Outline/Course Assignments/Calendar:**

ACBSP -CPC Coverage	Hours

Accounting	48
Finance	1
Management	4
Economics	1
Ethics	4
Quantitative	4

<b>WEEK ONE</b>	<b>Applicable Due Dates</b>
<b>Course Objectives:</b> 1, 2, 5, 6	
<b>Reading:</b> Chapters 1-3	<enter in specific due dates>
<b>Participation:</b> <ul style="list-style-type: none"> <li>• Discuss PowerPoints, sample problems and other lecture material including interactive presentations and videos</li> <li>• Discuss managerial accounting principles and concepts</li> <li>• Discuss the ethical implication related to financial data</li> <li>• Discuss different costing methods and how they are used in managerial decision-making</li> <li>• Have students explore websites (ex. IMA) to report on the functions of a managerial accountant and the need for accounting in business</li> </ul> <b>Assignments:</b> <ul style="list-style-type: none"> <li>• Complete assigned problems/class assignments, group projects, “real-world” cases/scenarios, etc as follows:&lt;enter in specific problems and/or class assignments&gt;</li> </ul> <b>Examination:</b> <ul style="list-style-type: none"> <li>• Pre test</li> <li>• Weekly Quiz</li> </ul>	<enter in specific due dates>
<b>Evaluations:</b> <ul style="list-style-type: none"> <li>• Participation</li> <li>• Assignments</li> <li>• Pre test</li> <li>• Weekly Quiz</li> </ul>	
<b>WEEK TWO</b>	<b>Applicable Due Dates</b>
<b>Course Objectives:</b> 1, 2,4, 5, 6	
<b>Reading:</b> Chapters 4-6	<enter in specific due dates>
<b>Participation:</b> <ul style="list-style-type: none"> <li>• Discuss PowerPoints, sample problems and other lecture material including interactive presentations and videos</li> <li>• Discuss how to use and interpret additional costing methods</li> </ul>	<enter in specific due dates>

<ul style="list-style-type: none"> <li>• Discuss analysis tools used by managers in decision-making</li> <li>• Discuss ethical questions related to weekly material</li> </ul> <p><b>Assignments:</b></p> <ul style="list-style-type: none"> <li>• Complete assigned problems/class assignments, group projects, “real-world” cases/scenarios, etc as follows: &lt;enter in specific problems and/or class assignments&gt;</li> </ul> <p><b>Examination:</b></p> <ul style="list-style-type: none"> <li>• Weekly Quiz or midterm</li> </ul>	
<p><b>Evaluations:</b></p> <ul style="list-style-type: none"> <li>• Participation</li> <li>• Assignments</li> <li>• Weekly Quiz or midterm</li> </ul>	
<b>WEEK THREE</b>	<b>Applicable Due Dates</b>
<p><b>Course Objectives:</b> 3, 5, 6</p>	
<p><b>Reading:</b> Chapters 7-8</p>	<enter in specific due dates>
<p><b>Participation:</b></p> <ul style="list-style-type: none"> <li>• Discuss PowerPoints, sample problems and other lecture material including interactive presentations and videos</li> <li>• Discuss ethical questions related to weekly material</li> <li>• Discuss the importance of budgets and how accounting is used to prepare and communicate this information</li> <li>• Discuss the use of spreadsheets in the creation of accounting data for budgets</li> <li>• Discuss the use of budgets for planning and controlling costs</li> </ul> <p><b>Assignments:</b></p> <ul style="list-style-type: none"> <li>• Complete assigned problems/class assignments, group projects, “real-world” cases/scenarios, etc as follows: &lt;enter in specific problems and/or class assignments&gt;</li> </ul> <p><b>Examination:</b></p> <ul style="list-style-type: none"> <li>• Weekly Quiz</li> </ul>	<enter in specific due dates>
<p><b>Evaluations:</b></p> <ul style="list-style-type: none"> <li>• Participation</li> <li>• Assignments</li> <li>• Weekly Quiz</li> </ul>	
<b>WEEK FOUR</b>	<b>Applicable Due Dates</b>
<p><b>Course Objectives:</b> 4, 5, 6</p>	
<p><b>Reading:</b> Chapters 9, 10, and 13</p>	<enter in specific due dates>
<p><b>Participation:</b></p> <ul style="list-style-type: none"> <li>• Discuss PowerPoints, sample problems and other lecture material including interactive presentations and videos</li> </ul>	<enter in specific due dates>

<ul style="list-style-type: none"> <li>• Discuss ethical issues related to this week's material</li> <li>• Discuss various financial statement analysis techniques and how they are used in decision-making</li> <li>• Discuss how to prepare and interpret analysis tools used in managerial accounting</li> </ul> <p><b>Assignments:</b></p> <ul style="list-style-type: none"> <li>• Complete assigned problems/class assignments, group projects, “real-world” cases/scenarios, etc as follows: &lt;enter in specific problems and/or class assignments&gt;</li> <li>• Present material to the class for discussion</li> </ul> <p><b>Examination:</b></p> <ul style="list-style-type: none"> <li>• Post test</li> <li>• Final Exam</li> </ul>	
<p><b>Evaluations:</b></p> <ul style="list-style-type: none"> <li>• Participation</li> <li>• Assignments</li> <li>• Post test</li> <li>• Final Exam</li> </ul>	

Course Guidelines and Policies

Academic Integrity

Students are expected to maintain the highest standards of academic conduct, professional honesty, and personal integrity. Plagiarism, cheating and other misconduct are serious violations and will not be tolerated, and may result in academic penalties, including suspension or dismissal.

Participation

Participation is a basic requirement for an effective learning community. Students’ participation will be assessed and reflected in the participation grade based on the activities completed in class.

Late Assignments

Assignments are due on the day noted per the instructor’s instructions. Late assignments without penalty will be accepted only in cases of emergency. Students should discuss turning in late work directly with the instructor and in advance of the due date whenever possible. Late assignments will not be accepted if the assignment has already been graded and returned to the class.

Civility/Professionalism

This class is a community of learners, which means we will depend upon each other for support and information. In order to learn, we must be open to the views of people different than ourselves. Please honor the uniqueness of your classmates and appreciate the opportunity we have to learn from one another. Please respect each other’s’ opinions and refrain from personal attacks or demeaning comments of any kind.

It is of the utmost importance to communicate with courtesy and professionalism. Professional courtesy includes respecting other's opinions, being courteous and respectful, and working together in the spirit of cooperation.

University and Program Policies

Students are expected to abide by the policies set forth in the University Catalog. The University Catalog is available electronically at <http://www.keiseruniversity.edu/catalog/>.

Disability Accommodations:

In compliance with the Americans with Disabilities Act (ADA), students who require reasonable accommodations due to a disability to properly execute coursework must complete the application process and receive approval from the review committee. The first step is to consult with the Campus President or Dean of Academic Affairs.