



**COURSE SYLLABUS**  
**Summer 2021–Online**

**BSAD 2020 – INTRODUCTION TO MANAGERIAL ACCOUNTING**

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**TEXTBOOK:**

Financial & Managerial Accounting, 18th Edition Jan Williams, UNIVERSITY OF TENNESSEE-KNOXVILLE Sue Haka, MICHIGAN STATE U-EAST LANSING Mark S Bettner, BUCKNELL UNIVERSITY Joseph V Carcello, University of Tennessee---Knoxville, McGraw-Hill Irwin.

**ISBN 0077641264**

**COURSE REQUIREMENT:**

This course will use McGraw-Hill’s Connect - a web-based assignment and assessment solution required for this course. Connect is designed to assist you with your coursework based on your needs. As outlined in this syllabus, assignments will make up a significant portion of your overall course.

If you purchase Connect online, you will have the option of purchasing Connect or ConnectPlus, which includes an interactive eBook to supplement the required textbook for this course. NOTE: You can register in Connect and have access without a code for a limited time period (typically three weeks).

If you have any issues while registering or using Connect, please contact McGraw-Hill’s CARE team through <http://www.mhhe.com/support>. To avoid problems related to unexpected technical issues, you are advised not to wait until the last moment to complete assignments. Please review your “*Student Quick Tips*” for further support. [http://mpss.mhhe.com/assets/Student\\_Quick\\_Tips.pdf](http://mpss.mhhe.com/assets/Student_Quick_Tips.pdf)

**COURSE DATE:** Summer 2021

**COURSE DESCRIPTION:**

This course provides students the usefulness of accounting data as it relates to the internal use by managers for decision making process, planning, directing, control and analysis

purposes. Among the multifaceted areas of study are cost volume, profit analysis, budgeting, performance analysis and organizational planning and control.

**COURSE OBJECTIVES:**

1. To become familiar with the accounting system used by manufacturing business.
2. To understand the characteristics and cost flows for a process manufacturer.
3. To understand the contribution margin, the contribution margin ratio, the unit contribution margin and how these influence managers decisions.
4. To understand variable cost and use variable costing for analyzing market segments, including product, territories and salespersons segments.
5. To understand the types of standards and how they are established for businesses and how they are used in budgeting.
6. To be able to prepare a differential analysis report for decisions involving leasing or selling equipment, discontinuing an unprofitable segment, manufacturing or purchasing a needed part, replacing usable fixed assets, processing further or selling an intermediate product.
7. To be able to evaluate capital investment proposals, using the following methods: average rate of return, cash payback, net present value and internal rate of return.

**COURSE METHODOLOGY:**

This course is offered online through the Blackboard system. There is quiz for each Chapter, assignment for each Chapter and 7 Discussion topics. Each student should finish quiz/assignment/discussion question on time. Quizzes are located in Blackboard under Assignments. Discussion topics are located in Blackboard under Discussion. Assignment for each Chapter is located at McGraw-Hill Connect.

**Each student is responsible for completing all course requirements and for keeping up with all activities of the course. You have to finish all required class work in order to get grade.**

Here are due dates for Quiz, Assignments and Discussion topics. Due date for discussion topic will also be posted on Blackboard with each discussion question.

**Due date for Test, Assignment and Discussion questions**

Chapter 14 Test & Assignment  
Chapter 15 Test & Assignment  
Chapter 16 Test & Assignment  
Chapter 17 Test & Assignment  
Chapter 18 Test & Assignment  
Chapter 19 Test & Assignment  
Chapter 20 Test & Assignment

Chapter 21 Test & Assignment  
 Discussion #1, #2, #3 and #4  
 Chapter 22 Test & Assignment  
 Chapter 23 Test & Assignment  
 Chapter 24 Test & Assignment  
 Chapter 25 Test & Assignment  
 Chapter 26 Test & Assignment  
 Discussion #5, #6, #7 and #8

**COURSE DISCUSSION**

This is an important part of the class, and your level of participation will determine your grade for this portion of the course. Use the Discussion board to express your thoughts, consider other's views, ask questions, and share any discoveries you have made with other in the class.

Your contribution to the Discussions will be assessed by your instructor on the quality of your responses. Note that in most Discussions, there will not necessarily be right and wrong answers; rather, focus on developing and explaining your responses. Also be prepared to question, respond to, and critique others' answers and explanations. These questions, responses, and critiques will be a part of this grade.

The instructor will visit the Discussion regularly to share insights he or she may have, answer questions, and monitor the discussion and each class member's participation. Questions and answers you post to the Discussion should pertain to class material. Address any personal matters to the instructor's personal e-mail found at the top of the page or on the Classmates page.

**COURSE GRADING**

1. Tests	30%
2. Assignments	50%
3. Discussion Board	<u>20%</u>
	100%

\*\* Discussion board is very important students should stay up to topics.

\* All requirements subject to change.

**GRADING SYSTEM:**

A	(4.0)	95-100
A-	(3.7)	92-94
B+/A-	(3.5)	89-91
B+	(3.3)	86-88

B	(3.0)	83-85
B-	(2.7)	80-82
C+/B-	(2.5)	77-79
C+	(2.3)	74-76
C	(2.0)	71-73
C-	(1.7)	69-70
C-/D+	(1.5)	67-68
D+	(1.3)	64-66
D	(1.0)	60-63
F	(0.0)	59 or LOWER
W	Withdrawn	
IN	Incomplete	
IP	In-progress	

## Academic Integrity Policy

Every member of the College community is expected to maintain the highest standards of academic integrity. A student shall not submit work that is falsified or is not the result of the student's own effort. A student who is in doubt regarding standards of academic integrity in a course or assignment should consult the faculty member responsible for that course or assignment before submitting the work. A student's lack of understanding of the academic integrity policy is not a valid defense to a charge of academic dishonesty.

A student's name on any written or creative exercise (e.g., examination, report, thesis, theme, laboratory report, computer program, artistic production, etc.), or in association with an oral presentation, declares that the work is the result of that student's own thought and study. Any work that the student declares as his or her own shall be stated in the student's own words and produced without the assistance of others. Students must make clear through accurate citations when they make use of other sources. Talking during an examination, or possession or use of unauthorized materials or equipment during an examination constitutes an infringement of the academic integrity policy. Aiding and abetting academic dishonesty also constitutes a violation of the academic integrity policy.

Unless permission is received in advance from the faculty member in charge of the course involved, a student may not submit, in identical or similar form, work for one course that has been used to fulfill any academic requirement in another course at Fitchburg State College or any other institution. A student who perceives the possibility of overlapping assignments in courses should consult with the appropriate faculty members before presuming that a single effort will fulfill requirements of both courses. Students should consult course syllabi for additional guidance on matters of academic integrity.

## Statement about disability services

Fitchburg State University encourages the full participation of individuals with disabilities in all aspects of campus living and learning.



To support access and inclusion, FSC offers reasonable accommodations to students who have documented disabilities (e.g. physical, learning, psychiatric, sensory, etc.). If you require accommodations for this class, please provide me with a copy of your Accommodation Agreement as soon as possible so that we can discuss your specific needs. Any information that you share with me will be held in the strictest confidence, unless you give me permission to do otherwise.

If you require academic accommodations but do not have an Accommodation Agreement, please contact Disability Services as soon as possible to establish your eligibility for services. For more information, or to schedule an appointment, please call 978.665.4020 (voice/relay) Disability Services is located in the Academic Support Center on the third floor of the Hammond building.