



**ACCT 234 Managerial Accounting**  
**Winter 2021 COURSE SYLLABUS**  
**Online Course**

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Instructor: Rosemary Hall  
E-mail: [rosemary.hall@bellevuecollege.edu](mailto:rosemary.hall@bellevuecollege.edu)  
Phone: 425-564-4083  
Office location: Remote  
Office Hours: Wednesday 10:00 – 11:00 AM Via ZOOM or by appointment

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***Course Information***

**REQUIRED TEXT AND MATERIALS**

- Horngren's Accounting The Managerial Chapters 13<sup>th</sup> edition Miller-Nobles – Mattison – Matsumura. Text book and access to My Accounting Lab required.
- *REQUIRED:* Accounting relies on precise and correct mathematical computations, so a basic **hand-held calculator** is a necessary tool for this class. Any calculator with basic functions (addition, subtraction, multiplication, division) will be sufficient.
- Homework problems may be solved with either a calculator or the use of Excel spreadsheets, but a calculator (other than the one in your cell phone or computer) will be essential for use during group activities, quizzes and exams; computers or cell phones may *not* be utilized during exams and quizzes.

**RESOURCES**

- MyAccountingLab: <http://www.myaccountinglab.com>
- My Accounting Lab Access code: **hall01863**
- BC Academic Tutoring: D204 (425) 564-2468
- BC Student Services Center
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## COURSE PREREQUISITES

- Successful completion of Accounting 102 OR 202 with a C or better.
- Basic computer skills and prior experience with Excel is highly recommended.
- Basic math and algebra skills

## COURSE DESCRIPTION & OUTCOMES

### *Course Description:*

Managerial accounting involves the techniques of accounting and the use of analytical tools used in business decision-making. This course will focus on short and long-range financial planning, management planning, and control. You will learn some basic, context-specific computational techniques used in managerial accounting to gauge various aspects of a firm's operations. You will be able to suggest strategically appropriate business decisions for a firm using results from your accounting analyses.

After completing this course, students should be able to:

- Understand how managerial accounting is used in planning, control, and decision making. Learn the two key ideas in managerial accounting: 1) incremental analysis and 2) you get what you measure.
- Know cost classifications for a manufacturing firm and how those costs of manufactured products are reflected on the company's financial statements.
- Know the difference between job-order costing, activity-based costing, process costing and the major industry types that use each method.
- Analyze cost-volume-profit relationships and how they are used in planning and control.
- Understand the difference between variable and full costing, and how excess production hides fixed production costs in ending inventory.
- Understand qualitative consideration in management decision making, such as the Theory of Constraints.
- Be able to discuss the various pricing methods such as target pricing and cost-plus.
- Understand how master budgeting is used for planning and control.
- Know what standard costing is and variance analysis for standard costing.

## ACHIEVING OUR COURSE OUTCOMES

We will achieve our course outcomes through a variety of activities. Through this process, you will have the opportunity to learn about managerial accounting, its relationship to financial accounting and, hopefully, appreciate the process a business will go through to achieve its own objectives.

- Chapters 1-9 will be covered.
- Online discussion and recorded lectures to understand and explore Managerial Accounting concepts.
- ZOOM meeting to support and reinforce chapter concepts.
- Chapter homework, assigned weekly, to reinforce chapter concepts.
- The use of MyAccountingLab
- There will be 9 multiple choice quizzes, one at the completion of each chapter.
- There will be three exams completed in MyAccountingLab.

## HOW TO SUCCEED IN THIS CLASS:

This is a very fast paced course. We will cover one chapter per week. To succeed in this class, it is important that you follow these suggested guidelines:

- Read the syllabus-and make note of important dates for assignments, quizzes, and exams on the class schedule. ***I do not accept late work. Work turned in late will receive a grade of zero. If you feel that you will not meet an assignment deadline, you must contact me prior to the due date and time. This does not guarantee that you will be given an extended due date.***
- Read each chapter at the beginning of the week. This will give you an edge, so you will be prepared to ask applicable questions regarding the chapter.
- Complete all homework problems assigned. If needed, do additional problems until you are comfortable with the concepts. I have set up practice problems in MyAccountingLab where you can do them multiple times and see the worked solution.
- Do the Review Problem at the end of each chapter prior to starting your homework.
- Turn in all assignments. Never miss a quiz or exam. Missing exams, quizzes and neglecting to complete homework assignments can have a serious effect on your overall grade and success in this class.
- Practice good time management. In other words, don't procrastinate. Allow yourself ample time to complete assignments so in the event you have trouble or need my help, you will have time to arrange this.
- Engage in a study group.
- Make good use of the resources (textbook companion site, Connect, each other, and my office hours).
- For every hour in class you should be spending approximately 2 hours outside of class.

Generally, outside classroom study should be double the time spent in the classroom. This equates to about 10 – 12 hours per week outside of class as a minimum commitment to this course.

## POLICIES & PROCEDURES

**Attendance:** It is always in your best interest to attend all classes. Please make a point to arrive on time and stay for the entire class. I understand that this is not always possible. If you miss a class, be sure to get notes from a classmate. *It is your responsibility to get the information and or assignments that you missed.*

**Assignments, Quizzes & Exams:** I do not accept late work. ***I do not accept late work. Work turned in late will receive a grade of zero. If you feel that you will not meet an assignment deadline, you must contact me prior to the due date and time. This does not guarantee that you will be given an extended due date.*** If you are ill, you need to communicate with me, either by email or phone message, **prior** to the exam or quiz day/time.

**Communication Rules:** In class, as well as through written communication, it is important to remember that courtesy and respect are the basic rules. Everyone has the right to share their thoughts and ideas in an organized and respectful fashion. In class, our discussions must remain centered on the course content and the topic currently being discussed. If you have a question or comment outside the current discussion, please refrain until the break or see me after class. This will allow us to stay on topic and cover the material necessary for success.

**Classroom Behavior:** I expect common courtesy and respect in the classroom. Unacceptable behavior stifles the learning environment. Examples of unacceptable behavior include but are not limited to: talking out of turn, arriving late or leaving early without a valid reason, allowing cell phones/pagers to ring, laptop use not applicable to the course, and inappropriate behavior toward the instructor or classmates. Inappropriate and or disruptive classroom behavior is a violation of the Student Code of Conduct at Bellevue College. The instructor can refer any violation of the Student Code of Conduct to the Vice President of Student Services for possible probation or suspension from Bellevue College. The Student Code of Conduct is located at: [http://bellevuecollege.edu/policies/2/2050\\_Student\\_Code.asp](http://bellevuecollege.edu/policies/2/2050_Student_Code.asp)

**Emails:** When communicating with me, use my BC email, [rosemary.hall@bellevuecollege.edu](mailto:rosemary.hall@bellevuecollege.edu). I respond very quickly to email. Please put course number and course name in the subject line (Acct 234). This helps me identify your email quickly. I typically will respond the same day you send your email. If for some reason, you do not get a speedy response, email me again, call my office or stop by and see me. It is important to me that I am available to you and that you are receiving the support you need to succeed in this class.

**Grading:** I do not curve grades. The grade you earn is the grade you get. In addition, the only extra credit that will be available is the opportunities provided for all students and at my discretion. This is no ability to earn additional extra credit that is not made available to the entire class. Generally, I will grade and return assignments on the following class day. This could increase based on the number of assignments received from all classes. Please be patient and know that I am committed to

providing feedback as quickly as possible.

## FINAL EXAM SCHEDULE AND ACADEMIC CALENDAR

### Final Exam Schedule

We will have a comprehensive final during finals week.

[Final Exam Schedule](#)

### Academic Calendar

The Bellevue College Academic Calendar link is provided below

- [Calendar](#) On this calendar you will find admissions and registration dates and important dates for withdrawing and receiving tuition refunds. You will also find the year at a glance and includes college holidays, scheduled closures, quarter end and start dates, and final exam dates.

## BELLEVUE COLLEGE E-MAIL AND ACCESS TO MyBC

All students registered for classes at Bellevue College are entitled to a network and e-mail account. Your student network account can be used to access your student e-mail, log in to computers in labs and classrooms, connect to the BC wireless network and log in to MyBC. To create your account, go to:

[Create Email](#)

BC offers a wide variety of computer and learning labs to enhance learning and student success. Find current campus locations for all student labs by visiting the [Technology Help Desk](#)

## BELLEVUE COLLEGE CANVAS

This course will use Canvas as a learning management system. All course content will be provided on the class site. You will submit your homework through Canvas and complete your quizzes on Canvas. You can access Canvas at <https://bc.instructure.com>. You will use your BC logon and password to access the site. For more information, refer to the Welcome Tutorial provided on the class site.

## AFFIRMATION OF INCLUSION

Bellevue College is committed to maintaining an environment in which every member of the campus community feels welcome to participate in the life of the college, free from harassment and discrimination.

We value our different backgrounds at Bellevue College, and students, faculty, staff members, and administrators are to treat one another with dignity and respect.

### Religious Holidays

Students who expect to miss classes, examinations, or any other assignments because of their religious observance should be provided with a reasonable alternative opportunity to complete such academic responsibilities. It is the obligation of students to provide faculty with reasonable notice of the dates of religious holidays on which they will be absent, preferably at the beginning of the term. Students who are absent on days of examinations or class assignments should be offered an opportunity to make up the work without penalty (if they have previously arranged to be absent), unless it can be demonstrated that a makeup opportunity would constitute an unreasonable burden on a member of the faculty. Should

disagreement arise over what constitutes an unreasonable burden or any element of this policy, parties involved should consult the department chair, or Dean.

### **College Anti-Discrimination Statement (Title IX)**

Bellevue College does not discriminate on the basis of race or ethnicity; color; creed; national origin; sex; marital status; sexual orientation; age; religion; genetic information; the presence of any sensory, mental, or physical disability; gender identity or veteran status in educational programs and activities which it operates.

For further information and contacts, please consult [College Anti-Discrimination Statements](#).

## **CHEATING & PLAGIARISM**

Cheating, stealing and plagiarizing (using the ideas or words of another as one's own without crediting the source) are violations of the Student Code of Conduct at Bellevue College. The instructor can refer any violation of the Student Code of Conduct to the Vice President of Student Services for possible probation or suspension from Bellevue College. The Student Code of Conduct is located at: [http://bellevuecollege.edu/policies/2/2050\\_Student\\_Code.asp](http://bellevuecollege.edu/policies/2/2050_Student_Code.asp)

### **Student Code of Conduct and Academic Integrity**

Any act of academic dishonesty, including cheating, plagiarism (using the ideas or words of another as one's own without crediting the source), and fabrication and inappropriate/disruptive classroom behavior are violations of the Student Code of Conduct at Bellevue College. Examples of unacceptable behavior include, but are not limited to, talking out of turn, arriving late or leaving early without a valid reason, allowing cell phones/pagers to ring, and inappropriate behavior toward the instructor or classmates. The instructor can refer any violation of the Student Code of Conduct to the Dean of Student Success for investigation. Specific student rights, responsibilities, and appeal procedures are listed in the Student Code of Conduct at: [Student Code](#)

## **BELLEVUE COLLEGE VETERAN SERVICES**

Bellevue College is committed to the support and success of our veterans. Veteran's Educational benefits and information is available for chapters 30, 34/30 retired, 31, 32, 33 also known as Post 9-11 35, 1606, 901 and 903. If you are a veteran, be sure to visit the Veterans Office in B125M, 425-564-2220.

## **DISABILITY RESOURCE CENTER (DRC)**

The Disability Resource Center serves students with a wide array of learning challenges and disabilities. If you are a student who has a disability or learning challenge for which you have documentation or have seen someone for treatment and if you feel you may need accommodations in order to be successful in college, please contact us as soon as possible.

If you are a person who requires assistance in case of an emergency situation, such as a fire, earthquake, etc., please meet with your individual instructors to develop a safety plan within the first week of the quarter.

If you are a student with a documented autism spectrum disorder, there is an additional access program available to you. Contact [Autism Spectrum Navigators](#) Email and phone number is on the web page. ASN is located in the Library Media Center in D125.

The DRC office is located in B132 or you can call our reception desk at 425.564.2498. Deaf students can reach us by Skype: the address is **DRCatBC** (NOTE: There is no @ sign...it is actually **DRCatBC**). Please visit our website at [Disability Resource Center](#) for application information into our program and other helpful links.

### **Accessibility**

The online elements of this course are designed to be welcoming to, accessible to and usable by everyone, including students who are English-language learners, have a variety of learning styles, have disabilities, or are new to online learning. Be sure to let me know immediately if you encounter a required element or resource in the course that is not accessible to you. Also, let me know of changes I can make to the course so that it is more welcoming to, accessible to, or usable by students who take this course in the future.

## **PUBLIC SAFETY**

### **Public Safety and Emergencies**

Public Safety is in the D building and can be reached at **425-564-2400** (easy to remember because it's the only office on campus open 24 hours a day—2400). Among other things, Public Safety serves as our Parking Permits, Lost and Found, and Emergency Notification center. Please ensure you are signed up to receive alerts through our campus alerting system by registering at [RAVE Alert Registration](#)

If you work late and are uneasy about going to your car, Public Safety will escort you to your vehicle. To coordinate this, please phone ahead and let Public Safety know when and where you will need an escort.

Please familiarize yourself with the emergency postings by the door of every classroom and know where to go in the event of an evacuation. Your instructor will be asked if anyone might still be in the building, so check in before you do anything else. Emergency responders will search for anyone unaccounted for.

### **If a major emergency occurs, please follow these three rules:**

- 1) Take directions from those in charge of the response** -We all need to be working together.
- 2) Do not get in your car and leave campus (unless directed to)** - Doing so will clog streets and prevent emergency vehicles from entering the scene. Instead, follow directions from those in charge.
- 3) In an emergency, call 911 first, then Public Safety.**

Please do not hesitate to call Public Safety if you have safety questions or concerns at any time. You may also visit the [Public Safety](#) web page for answers to your questions.

Grading				
Grading Elements and Number of Possible Points			Grading Scale	
Grading Element	Number of Possible Points		% of Total Possible Points Earned	Grade
Chapter Homework Problems (9 @ 20 pts)	180		95-100%	A
Comprehensive Problem (3 @ 50 pts each)	150		91-94%	A-
Quizzes (9 @ 20 pts)	180		87-90%	B+
Exams (3 @ 150 pts)	450		83-86%	B
Course Evaluation	10		80-82%	B-
			77-79%	C+
<b>Total Possible Points</b>	970		73-76%	C
			70-72%	C-
Extra Credit	28		65-69%	D+
			62-64%	D
			Less than 62%	F

**Homework** will be completed in MyAccountingLab. Homework is assigned weekly and due on Sunday night. You will be assigned a series of exercises, one or more problems and one or more cases from the end of each chapter.

**Comprehensive Problems** are found at the end of chapter 4, 7 and 9. The comprehensive problems are completed in MyAccountingLab. There are check numbers available on the discussion board.

**Quizzes** will be completed in MyAccountingLab. There is one quiz assigned for each chapter. Quizzes will be due on Tuesdays.

**Practice Quizzes** Each chapter has a practice quiz that is listed in Canvas. These are called "10 Minute" quizzes and are for review and practice only. You still need to take the chapter quiz that is listed in MyLab. The solutions for these practice quizzes are listed in a document in the Introduction module.

**Exams** are problem based and multiple choice and will be taken in MyAccountingLab. We will have three online exams, one at the end of chapter 3, 6 and 9. Exams are due on Wednesday. There is not a comprehensive final.

**Course Evaluation** is available around the 7<sup>th</sup> week of the quarter. You will receive a message in Canvas when you log on prompting you to complete the evaluation. Once you complete it, you need to send confirmation to me that you completed the evaluation to receive credit. I do not receive the evaluation or see any of your comments until after grades are posted. At that time, I can see a compiled report but do not see any student names.

**EXTRA CREDIT:** Prior to each exam there is a set of Extra Credit Problems in MyLab. There is a total of 28 points for these three Extra Credit assignments.



## Class Schedule

Week	Readings	Discussion Topic	What's Due
Week 1 January 4	Chapter 1	Introduction to Managerial Accounting and Cost Concepts  Short Exercises: 4 Exercises: 15, 16, 17, 18, 20, 21, 23, 24 Problem: 28A  Comprehensive Problem Chapters 1-4	
Week 2 January 10	Chapter 2	Job Order Costing  Exercises: 17, 18, 19, 20, 21, 22, 23, 25, 26, 29, 30 Problem: 34A	<b>Sunday:</b> Chapter 1 Homework  <b>Tuesday:</b> Quiz Chapter 1
Week 3 January 17	Chapter 3	Process Costing  Exercises: 18, 19, 20, 21, 22, 25, 26 Problem: 32A, 35A	<b>Sunday:</b> Chapter 2 Homework  <b>Tuesday:</b> Quiz Chapter 2
Week 4 January 24	Chapter 4	Cost Volume Profit Analysis  Exercises: 27, 28, 29, 30, 31, 32, 38, 41, 43, 44 Problems: 55A, 58A	<b>Sunday:</b> Chapter 3 Homework  <b>Tuesday:</b> Quiz Chapter 3 Extra Credit Exam 1 Review  <b>Wednesday:</b> Exam 1 Chapters 1-3
Week 4 January 31	Chapter 5	Master Budgets  Exercises: 20, 22, 23, 24, 25, 26, 27, 28 Problem: 40A  Comprehensive Problem Chapters 5-7	<b>Sunday:</b> Chapter 4 Homework  <b>Tuesday:</b> Chapter 4 Quiz  <b>Friday:</b> Comprehensive Problem Chapters 1-4

Week 6 February 7  <b>February 11: NO SCHOOL</b>	Chapter 6	Flexible Budgets and Standard Cost Systems  Short Exercises: 1, 4 Problems: 26A, 27A, 28A, 29A	<b>Sunday:</b> Chapter 5 Homework  <b>Tuesday:</b> Chapter 5 Quiz
Week 7 February 14  <b>February 15: NO SCHOOL</b>	Chapter 6	Flexible Budgets and Standard Cost Systems <b>Continued</b>	
Week 8 February 21	Chapter 7	Cost Allocation and Responsibility Accounting Activity Based Costing  Short Exercises: 9, 10, 11, 12 Exercises 14, 15, 16, 17, 22, 24 Problems: 27A, 30A	<b>Sunday:</b> Chapter 6 Homework  <b>Tuesday:</b> Chapter 6 Quiz Extra Credit Exam 2 Review  <b>Wednesday:</b> Exam 2 Chapters 4-6
Week 9 February 28  <b>March 2: NO SCHOOL</b>	Chapter 8	Short Term Business Decisions  Short Exercises: 1 Exercises: 10, 13, 14, 15, 17, 18 Problems: 21A, 24A, 26A  Comprehensive Problem Chapters 8-9	<b>Sunday:</b> Chapter 7 Homework  <b>Tuesday:</b> Chapter 7 Quiz  <b>Friday:</b> Comprehensive Problem Chapter 5-7
Week 10 March 7	Chapter 9	Capital Investment Decisions  Exercises: 16, 20, 21, 22, 25, 26, 27 Problem: 30A	<b>Sunday:</b> Chapter 8 Homework  <b>Tuesday:</b> Quiz Chapter 8
Week 11 March 14	Chapter 9	Capital Investment Decisions  Review for Exam 3	<b>Friday:</b> Comprehensive Problem Chapter 8-9
Week 12 March 21		Finals Week	<b>Sunday:</b> Chapter 9 Homework

			<p><b>Tuesday:</b> Quiz Chapter 9 Extra Credit Exam 3 Review</p> <p><b>Wednesday:</b> Exam 3: Chapters 7-9</p>

**Note: I reserve the right to modify the schedule, flexibility is a must.**

## ACCOUNTING CERTIFICATIONS

Students studying Accounting have many options as to where they will take their careers. As you know, financial accounting differs in many ways from managerial accounting. In addition, there are numerous certifications that are available to accounting professionals. Here are a few that you might find interesting.

- The website of the Institute of Management Accountants (IMA) at <http://www.imanet.org/> provides an overview of the Certified Management Accountant (CMA) designation. (See the **Certification** link on the home page.)
- The website of the American Institute of Public Accountants (AICPA) at <http://www.aicpa.org> provides an overview of the Certified Public Accountant (CPA) designation. (Access the overview at <http://www.startheregoplaces.com/>.)
- The website of the American Institute of Professional Bookkeepers (AIPB) at [www.aipb.org](http://www.aipb.org) provides an overview of the Certified Bookkeeper designation. This certification is available through the Paraprofessional Accounting Program at Bellevue College.
- The website for Certiport at [www.certiport.com](http://www.certiport.com) provides information about QuickBooks certification. Certiport is a third part vendor that provides the certification testing for Intuit. Bellevue College is an authorized Certiport Testing Center. You can take the QuickBooks User Certification exam as part of your paraprofessional accounting coursework. For a list of exam topics visit [https://www.certiport.com/Portal/Common/DocumentLibrary/QuickBooks\\_CUser\\_Objectives.pdf](https://www.certiport.com/Portal/Common/DocumentLibrary/QuickBooks_CUser_Objectives.pdf)