**Valencia College**

**ACG 2071 – Principles of Managerial Accounting CRN 13776**

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**Catalog Description:**

Accounting for business information requirements with cost accounting concepts and relationships, statement of cash flows, financial statement analysis, cost-volume-profit analysis, variance analysis, budgeting, pricing decisions, capital expenditure decisions, and management accounting analysis for decision-making. **- Prerequisite: ACG 2021**.

**Credit Hours: 3**

**Required Materials:**

**Fundamental Managerial Accounting Concepts**, by Edmonds, Edmonds and Tsay, 8th edition.

[9781260210538](https://na28.salesforce.com/00k1A00000iKmFb) – this is the ISBN for the package of the text with Connect.

[9781260210781](https://na28.salesforce.com/00k1A00000iKbE3) – this is the ISBN for just the Connect access code itself.

The **custom designed** edition of this text is packaged at the ***West Campus bookstore* along with the Connect access code** and is sold at a substantial discount over the original hardcover textbook.

**Connect** is a software program that will be used with the textbook. It can be purchased at the West Campus bookstore. The access code for this program can be purchased at the West Campus bookstore. You can also purchase the access code online from the publisher, McGraw-Hill, during registration for Connect. (**You may use the e-book instead of the paper textbook to cut cost**).

**Grading Composition: Weight: Scale:**

Final Exam 20% A = 90%+

Mid-Term Exam(s) 25% B = 80% - 89%

Homework Mgr 25% C = 70% - 79%

Chapter Quizzes 25% D = 60% - 69%

Group Work Participation 5% F = Below 60%

Total 100%

**CLASS POLICIES:**

1. Attendance: If you do not attend, as described below, for two consecutive weeks, you are subject to withdrawal. Per college policy a student who does not show up to the first class will be marked as a “no show” and withdrawn from the class. If for some extenuating circumstances, you cannot make the class, please contact the professor as soon as possible to discuss options, but prior to 9/4/17. Please read further in the “NO SHOW PROCEDURE” section below.

**NOTE:**

* Logging into class without active participation does not constitute weekly attendance

Students are strongly encouraged to be in class in order to understand the subject fully and to be successful.

2. A student is responsible for all scheduled assignments and tests. Make-ups for scheduled tests must be requested before the test date and are subject to approval of the instructor. An excused absence with supporting documentation like a doctor’s note or airline ticket is needed to do a make-up outside of the classroom. Tests may be made up in the classroom while the teacher is there before or after the class.

1. Students who plagiarize or cheat, in anyway, on an exam risk dismissal from the class.

4. Students must have an active Atlas account. Students must check their Atlas and Blackboard e-mails regularly as to not miss any important messages from the professor.

1. Missed messages via Atlas, Blackboard or any other medium may affect your grade and are the responsibility of the student.
2. Students with disabilities who qualify for academic accommodations   
   must provide a letter from the Office for Students with Disabilities (OSD)   
   and discuss specific needs with the professor, preferably during the first   
   two weeks of class.  The Office for Students with Disabilities determines  accommodations based on appropriate documentation of disabilities   (West Campus SSB 102, ext. 1523).

Full and timely participation in group work and homework is **mandatory** and crucial if you want to succeed in this course. The different topics build upon each other. Missing one topic could negatively affect your understanding of a later topic. Students are expected to complete the assignments throughout the session on a timely basis.

On all quizzes and exams taken in class you are allowed to use the textbook (print or electronic), your notes, your formula sheet (that I suggest you put together during class), and any PowerPoint presentations in class. You **may not** use prior questions done for class such as homework, quizzes, or extra credit work. Quizzes and exams must be done on computers supplied in class. Your screen will be monitored during the quizzes and exams to assure this policy is followed.

The schedule of chapters to be covered, group work, homework, quizzes, and exams will be on Blackboard. It is the official listing of deadlines and is updated often after notice given in class, so please refer to it frequently.

**Withdrawal Policy:**

A student is permitted to withdraw from a class on or before the withdrawal deadline as published in the College calendar (for the summer, the withdrawal deadline is **November 11, 2016**). A student is not permitted to withdraw from a class after the withdrawal deadline. The professor is permitted to withdraw a student from the class for violation of the professor’s attendance policy with written notification to the student prior to the beginning of the final exam period as published in the faculty member’s syllabus.

A student who withdraws from a class before the withdrawal deadline will receive a grade of "W." A student who is withdrawn by a professor will receive a grade of "W." A student who is withdrawn for administrative reasons at any time will receive a grade of "W" or other grade as determined in consultation with the professor. Any student who withdraws or is withdrawn from a class during a third or subsequent attempt in the same course will be assigned a grade of "F". The grades of “WP” and “WF” are eliminated.

Final course grades of "A", "B", "C", "D", or "F" shall be assigned based upon the student's academic achievement upon the completion of all course work, including the required final examination. A student who fails to take the required final examination may receive a final course grade earned, unless the professor elects to assign the student a grade of "I" or as otherwise addressed in the Professor’s course syllabus.

Withdrawal date is 11/10/17.

**Quizzes, Group Work, and Homework:**

Accounting is learned by understanding the concepts involved and applying those concepts in practice problems. Thus to master this course, you need to

1. Read the material **before** coming to class,
2. Complete homework assignments by the due dates,
3. Participate in discussions and group work, and
4. Complete the quizzes and exams in class.

Homework is allowed to be turned in late, but a deduction in the score of 10% each day will be taken. You may do the homework assignment as many times as you want and only the one with the highest score will be used.

**Exams:**

There will be at least one mid-term comprehensive exam before the final exam. Mid-term(s) must be taken in class. The final is 20% of the student’s grade. If the final is not taken it will be scored as a zero and weighted as explained in the “Grading Composition” table above.

**Extra Credit:**

There is available extra credit quizzes on each chapter we will cover and other extra credit assignments. These assignments are optional. If you decide you want to earn the extra credit, you must answer questions in Connect by the due date posted. **No late submissions will be accepted for extra credit.** You may do these assignments unlimited times **until the time of the due date**. Your highest grade will provide you with extra credit. If your highest grades for all extra credit quizzes are 90 -- 100%, then you will have earned an extra 5% points on top of your final grade. Lower grades will prorate the 5% extra credit points.

**Academic Honesty Policy:**

All forms of academic dishonesty are prohibited at Valencia Community College. Academic dishonesty includes, but is not limited to, plagiarism, cheating, furnishing false information, forgery, alteration or misuse of documents, misconduct during a testing situation, and misuse of identification with intent to defraud or deceive. A first incident of academic dishonesty may result in Zero or ‘F’ on the assignment that contains the copied or plagiarized information for all people involved. A second offense may result in an ‘F’ in the course.

**NO-SHOW PROCEDURE**

Any student who does not attend class prior to the start of the no-show period for each part of term will be withdrawn by the instructor as a no-show.  This will count as an attempt in the class, and students will be liable for tuition.  If your plans have changed and you will not be attending this class, please withdraw yourself through your Atlas account during the drop period for this part of term.

**STUDENT ASSISTANCE PROGRAM:**

Valencia College is interested in making sure all our students have a rewarding and successful college experience. To that purpose, Valencia students can get immediate help with issues dealing with stress, anxiety, depression, adjustment difficulties, substance abuse, time management as well as relationship problems dealing with school, home or work. BayCare Behavioral Health Student Assistance Program (SAP) services are free to all Valencia students and available 24 hours a day by calling (800) 878-5470. Free face-to-face counseling is also available.

**Disclaimer:**

THE INSTRUCTOR RESERVES THE RIGHT TO MAKE CHANGES TO THE SYLLABUS. CHANGES WILL BE ANNOUNCED IN CLASS. IT IS YOUR RESPONSIBILITY TO FIND OUT ABOUT ALL ANNOUNCEMENTS MADE IN CLASS.

**A Method of Study:**

No one can adequately prepare for a journey without first consulting road maps and travel guides. In the same way, no one can prepare for a textbook without first pre-reading the material. The following is a method of study:

1. *Examine the outside references of a textbook*. The title tells you what the text is about, and the blurb on a book gives your more of a synopsis of the material.
2. *Scan over the index in the back of a book*. The topics with the most references expose an author’s biases. It shows the priority of concerns to the author.
3. *Read the author’s preface*. This section reveals the author’s philosophy in presenting the course material. What is his/her objective with the current book.
4. *The Table of context* shows the structure the author is using to achieve his/her objective. A well-prepared table of context also supplies the major topics of the text. These topics provide reference points on the road to mastering the text.
5. *Use the subtopics revealed in each chapter.* These subtopics are usually presented as Chapter Objectives, Chapter Summaries, Section Headings (usually in bold face fonts), and questions at the end of each chapter.
   1. *Turn each subtopic into a question by using the words*: who, what, where, when, why and how.
   2. *With a highlighter in hand, read through the text searching for the answer to this question*. When the answer is discovered, highlight the answer and move on to your next question.
   3. *After completing the chapter, close the book and trying writing out the answers to your questions.* This becomes your first test on the material. When finished, compare your answers to the highlighted answers in the text. Correct any errors made. Then turn your paper over and retake the questions answered incorrectly.
   4. *For each question, try to find the key word or phrase in the answer.* This key word or phrase can be used in your notebook and index cards for a quick review of the material.

For further instructions on reading different types of books / textbooks please refer to “How to Read A Book” by Mortimer Adler.