

# PRINCIPLES OF MANAGERIAL ACCOUNTING ACG2071

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Fall 2014 – 3.0 Credit Hours  
CRN 17198 ONLINE ONLY via Blackboard and Connect  
West Campus

## PROFESSOR: JOHN N. RALLIS II, CPA

Phone: 407-812-8490 (Hours: M-F, 9 am – 5 pm)  
Website: <http://frontdoor.valenciacollege.edu/?jrallis>  
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## COURSE DESCRIPTION & PREREQUISITES

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

## COURSE OUTCOMES

In this course you will learn fundamentals of managerial accountancy: concepts, principles, procedures, theories, and analyzing financial information for decision making.

## VALENCIA STUDENT CORE COMPETENCIES

In this course, I will help you develop the four Valencia Community College competencies (Value, Think, Communicate, and Act) and I will also reinforce the following CLAST competencies:

1. Reading (literal comprehension, critical comprehension) and
2. Mathematical skills (arithmetic, statistics, logical reasoning skills).

## CONTACTING ME

I do not have an on-campus office, but am generally available during business hours with 24 hours prior notice. **Please try to contact me first via email at:** [jrallis@valenciacollege.edu](mailto:jrallis@valenciacollege.edu). Feel free to talk to me about any issue relating to the course or career development. I am here for you.

## CONTACTING YOU

I expect you to check your Atlas email often (at least three times each week). I rely heavily on email to communicate efficiently with all the students in the class and you can expect important announcements from me to come to your Atlas email from time to time. If you are unable to access email regularly for some reason, please let me know as soon as possible. It is up to you to stay informed. **PLEASE NOTE: I WILL NOT USE BLACKBOARD**

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EMAIL OR MESSAGING, ETC., AND HAVE DISABLED THIS FEATURE IN OUR CLASS' SITE. PLEASE ONLY USE VALENCIA EMAIL TO CONTACT ME...BLACKBOARD EMAILS ARE NOT MONITORED AND WILL NOT RECEIVE A REPLY.

## REQUIRED MATERIALS

Fundamental Managerial Accounting Concepts, by Edmonds, Edmonds and Tsay, 7th edition. The custom designed edition of this text is packaged at the West Campus bookstore and is sold at a substantial discount over the original hardcover textbook.

Connect - A software program that will be used with the textbook. It can be purchased at the West Campus bookstore. You can purchase the access code separately from the bookstore with the e-book from McGraw-Hill during registration for Connect.

Internet Access

## COURSE CALENDAR

Generally, we will cover the following:

Weeks 1-4, Systems Design and Basic Concepts

- Midterm #1

Weeks 5-9, Cost Behavior and Cost-Volume-Profit Relationships, Profit Planning and Standard Costs

- Midterm #2

Weeks 10-15, Special Topics (Including Cash Flows, Budgeting, Decentralization, Decision Making and Performance Measurement)

- Non-cumulative Final

For a more detailed calendar, please see the class website (URL at top of page 1). This website may be updated from time to time. Please rely on it.

## GRADING SCALE / RELATIVE WEIGHTS

SCALE				RELATIVE WEIGHTS	
90	–	100	A	Midterm #1	30%
80	–	89	B	Midterm #2	30%
70	–	79	C	<b>Final Exam (required) Dec 14</b>	30%
60	–	69	D	Chapter Quizzes on Blackboard	10%
0	–	59	F		

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## STUDENTS WITH DISABILITIES

Students with disabilities who qualify for academic accommodations must provide a notification from the Office for Students with Disabilities (OSD) and discuss specific needs with the instructor, preferably during the first two weeks of class. The Office for Students with Disabilities determines accommodations based on appropriate documentation of disabilities. Please see: <http://valenciacollege.edu/osd/> for more information.

## CODE OF STUDENT CONDUCT

Valencia Community College is dedicated not only to the advancement of knowledge and learning, but is concerned with the development of responsible personal and social conduct. By enrolling at Valencia Community College, a student assumes the responsibility for becoming familiar with and abiding by the general rules of conduct. **The primary responsibility for managing the classroom environment rests with the faculty.** Students who engage in any prohibited or unlawful acts that result in disruption of a class may be directed by the faculty member to leave the class. Violation of any classroom or Valencia's rules may lead to disciplinary action up to and including expulsion from Valencia. Disciplinary action could include being withdrawn from class, disciplinary warning, probation, suspension, expulsion, or other appropriate and authorized actions. You will find the Student Code of Conduct in the current Valencia Student Handbook.

## ATTENDANCE & WITHDRAWAL POLICY

Per Valencia Policy 4-07 (Academic Progress, Course Attendance and Grades, and Withdrawals), a student who withdraws from class before the established deadline for a particular term will receive a grade of "W." A student is not permitted to withdraw after the withdrawal deadline (**November 07, 2014**). A faculty member MAY withdraw a student up to the beginning of the final exam period for violation of the class attendance policy. A student who is withdrawn by faculty for violation of the class attendance policy will receive a grade of "W". 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". For a complete policy and procedure overview on Valencia Policy 4-07 please go to:

[http://valenciacollege.edu/generalcounsel/policy/default.cfm?policyID=75&volumeID\\_1=4&navst=0](http://valenciacollege.edu/generalcounsel/policy/default.cfm?policyID=75&volumeID_1=4&navst=0)

**You will receive a W if withdrawn on or before 11:59 pm November 07, 2014.** A "W" counts as an "attempt" for this class, but does not affect your GPA.

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## MAKE UP POLICY FOR EXAMS AND OTHER ASSIGNMENTS

Make ups will be made on a case by case basis. The Professor reserves the absolute right to deny the opportunity for a make up where circumstances are not sufficiently serious to warrant a make up opportunity **in the Professor's sole discretion**, subject to the otherwise applicable rules of the College (e.g., College policy is that makeup exams are given for jury duty and military service). In those rare cases where a make-up is warranted, you should expect it to be much more challenging than any regularly scheduled exam. If you must miss a scheduled graded assignment or exam, advance notice from you will help your case significantly.

## COMPUTER / EQUIPMENT USE POLICY

Use of computers in the Business, IT and Public Services classrooms at Valencia Community College is restricted to those activities designated by the instructor to enhance the class materials. Any other use is strictly forbidden. Inappropriate use includes, but is not limited to:

- sending email or accessing internet sites not specifically assigned in class
- job, internship, homework or other activities not assigned in class
- modifying any hardware or software system configuration or setting
- activities not in accordance with the Valencia Student Code of Conduct

Use of computers in the Business Students open lab is limited to those activities involved with preparing homework or coursework in the IT or Business departments and is subject to the same restriction as listed above.

Computer use is remotely monitored; any student using computers inappropriately may be subject to dismissal from class or banishment from the lab. Subsequent offense may be sent to the campus administration for further disciplinary action.

## VALENCIA I.D. CARDS

Valencia ID cards are required for LRC, Testing Center, and IMC usage. No other form of ID at those locations will be accepted. Possession and utilization of a Valencia ID is mandatory in order to obtain these services.

## DISCLAIMERS

The schedule, procedures, and assignments are subject to change in the event of extenuating circumstances. However, any such change will be clearly announced. Such changes are designed to deal with unforeseen circumstances that arise during the course. The changes will be intended to benefit the student and will not significantly add to the rigor of the course.

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The inclusion of specific issues in class lectures, discussion, and course materials are part of the educational process and must not be construed as professional advice offered by John N. Rallis II, CPA, individually or through Rallis \* Segundo, P. A. or the College.

## I UNDERSTAND...

I, the undersigned, have read and understood this Syllabus, including grading and other policies, and I acknowledge and agree to the above without exception as a condition of my taking this class for credit. I also agree unconditionally to the following ACADEMIC HONESTY STATEMENT on all graded work:

All work submitted for grading is entirely my own and is not derived improperly from other sources. I understand the College's policies on academic dishonesty and the consequences for failure to adhere thereto.

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Student Signature

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Print Name

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Date