

Florida Gulf Coast University  
Lutgert College of Business  
Department of Accounting  
ACG 6075: Managerial Accounting  
Syllabus for CRN 11027  
Spring 2020

**Dr. Kalana Malimage**

Assistant Professor, Accounting Department  
Lutgert College of Business  
[kmalimage@fgcu.edu](mailto:kmalimage@fgcu.edu) (Best way to contact)  
Office: LH 3341 Phone: 239-745-4588

**Course Information**

Credit Hours: 3  
Course mode: On-Campus  
Class Location: Reed Hall Rm146  
Class time: Tuesdays 5:30pm – 8:15 PM

Office Hours: Mondays:

- Mondays 3pm to 5:30pm
- Tuesdays 3pm to 5:30pm
- and by appointment

**Course Description:** An examination of the role of accounting information in managing economic organizations. Emphasis on the efficient allocation and consumption of resources and the need for managers to recognize and respond to challenges and opportunities in a high-tech, global market economy.

The course covers concepts needed by managers for decision making and control including cost/volume/profit analysis, product costing, resource planning and analysis, and relevant cost analysis. The course provides students with an understanding of managerial accounting techniques as well as their effect on behavior in organizations. The course provides skills needed in the business strategy capstone course in the MBA program.

**Prerequisite(s):** FIN 5405 for level Graduate with minimum grade of C.

**The DROP date for this course without Academic Penalty is: Friday, March 27, 2020**

**Required Course Materials:**

**Managerial Accounting for Managers** with Connect Plus, Noreen, 4th ed., by McGraw Hill. E-Book comes with Connect at no extra cost. If you purchase a used copy of the book, you will need to purchase Connect access separately. Connect is required for this course. See Canvas for login information.

**IMPORTANT NOTE for Undergraduate Accounting Majors:**

ACG 6075 addresses concepts covered in the undergraduate cost accounting class. Because of the similarity between these two courses, historically the Florida Board of Accountancy has not counted this course for purposes of the 150-credit hour requirement for the CPA exam. If you plan to sit for the CPA exam, you may want to consider a different elective for the MBA program.

Course materials are located in two sites:

- Canvas (<http://canvas.fgcu.edu/>); and
- McGraw Hill Connect (<http://connect.mheducation.com/>). (Connect registration information and a direct link to the login page to Connect is available on your course home page in Canvas.)

## I) Assignments

Chapter exercises and problems are chosen for their ability to demonstrate course concepts. These assignments are graded within Connect. Focused completion of these assignments is strongly recommended to help prepare for exams and quizzes. There are no extensions/make-ups for late/missed assignments; however, only the 8 highest attempted homework grades will be counted. If you do not attempt to complete an assignment it will not be considered for the lowest grade calculation. You will have two chances to submit each homework. Homework assignment solutions are available in Connect after the assignment closes; click on the “report” link, which will appear next to the assignment, after the assignment closes.

## II) Quizzes

Quizzes are available within Connect and generally consist of 5 questions (true/false or multiple choice). The quizzes are based on chapter materials. Quizzes are to be completed independently without collaboration. There are no extensions/make-ups for late/missed quizzes; however, only the 8 highest attempted quiz grades will be counted. If you do not attempt to complete an assignment it will not be considered for the lowest grade calculation.

## I) Case Studies

The case work in this class is based on group work. The links within Canvas take you directly to the materials for the cases. Besides the case itself, I also provide you with two important documents intended to help you earn the highest grade on these cases: 1) MBA Writing Rubric, and 2) Case Analysis Guidelines. The ‘MBA Writing Rubric’ describes how your work will be graded. More specifically, pay attention to the 5 criteria that will be used to grade your work (Mechanics, Language Use & Style, Focus & Purpose, Content Development, and Sources & Evidence). The ‘Case Analysis Guidelines’ provides general guidance on how your work could be organized (including number of pages). In general, your goal should be to provide me with an analysis that is both thorough yet concise. You must submit your completed work (1) group case writeup and 2) video presentation) for a grade via Canvas.

**NOTE 1:** It is important for you to complete all previously assigned work prior to starting on an assigned case. The previous material is designed to help you in completing the case work.

**NOTE 2:** Your work will be initially assessed for originality using plagiarism software such as ‘Turnitin’.

**NOTE 3:** While you may start early on the cases, I will not answer any questions related to the case until the corresponding book chapter has been covered per the class schedule. In other words, you are on your own prior to completing the chapter that ties in with the case.

## III) Exams

As shown on the class schedule (below), there are 2 examinations in this course. Exam 1 covers chapters 1 – 6 and the final exam (exam 2) covers 7 – 10. Exams may include short answer questions, work-out problems and multiple-choice questions. Exams will include material from the instructor in Connect, from the text or in other assigned readings, from cases and problems, etc. You will probably want to have scratch paper, a calculator and the ability to solve regression equations (a calculator or Excel) available when you take the exams. The exams are to be completed individually without collaboration, however you may use your textbook and/or your notes. The exams are 2 hours in duration. There will be **NO** make-up exams.

## IV) Optional Review and Self-Study Materials

There are **optional** LearnSmart activities associated with each module. These exercises are designed to help you master the material and will close when the associated exam closes. You will also receive one (1) bonus point for each LearnSmart exercise that you complete; there are 10 chapters and so 10 bonus points are available. In order to get credit for this work, it is important to choose “I know it” as you complete the LearnSmart exercises.

**NOTE 1:** You may want to practice some of the “NO extra credit” exercises in Connect prior to working on your assigned homework in Connect. The additional practice will help you better understand the homework and quizzes that follow.

**IMPORTANT NOTE:**

All student work (i.e., assignments, quizzes and exams) submitted must be the students own original work for this course. Submitting work obtained from other students (past or present) or from publisher, author support materials or any other sources is prohibited and allowing another student to submit your work as their own is prohibited. Failure to comply can result in a grade of zero for the student submission and/or course failure. Please carefully read the University statement on Academic Dishonesty (below) as all of its provisions apply.

**Assessment of Learning Objectives:**

Learning Goal	Learning outcome	Performance Measure	How Assessed
Demonstrate effective communication skills.-MBA	Demonstrate effective written communication skills.	Write a business report/case analysis.	Cases
Solve business problems using critical thinking skills.-MBA	Demonstrate critical thinking skills	Problem questions	Weekly Homework and Exams
Able to apply business and management knowledge into practice.-MBA	Demonstrate ability to apply business and management knowledge	Problem questions	Weekly Homework, Exams, Cases
Assess the different components of a cost object.-CS	Partition the fixed and variable components of a cost object	Problem questions	Weekly Homework and Exams
Determine the effect of sales on profitability.-CS	Compute break-even point in sales	Problem questions	Weekly Homework and Exams
Differentiate between product and non-product costs.-CS	Determine with costs are included as product costs under absorption costing	Problem questions	Weekly Homework and Exams
Design approach for the application of overhead costs-CS	Select appropriate cost driver for the application of overhead	Problem questions	Weekly Homework and Exams

When assessing the LOs above, if 90% of the students answer 80% of the question(s) correctly the assessment exceeds expectations; if 80% of the students answer 80% of the question(s) correctly the assessment meets expectations; if 70% of the students answer 80% of the question(s) correctly the assessment is below expectations; and If less than 70% of the students answer 80% of the question(s) correctly, the assessment fails.

The instructional materials used in this module are purposefully selected to align with the course and module/unit-level learning objectives/competencies and to integrate effectively with the tools, assessments, and learning activities selected for the course. Student achievement of the stated learning objectives is dependent upon the successful completion of all required course materials.

**\*\*\*\*IMPORTANT \*\*\*\*:** You must complete the quiz on Canvas between Jan 05 and Jan 11, 2020. Your course enrollment may depend on this.

**Incompletes Grades**

Incompletes are assigned **only** in extreme circumstances when the student has not completed a *limited* portion of the required course work. An instructor may only assign an incomplete if the student has completed at least 60% of the course work and has maintained a 'B' average in the completed course work. This could occur when extenuating circumstances prevent a student from taking a final exam. Grades of incomplete are assigned at the discretion of the instructor; instructors have the right to deny requests for incompletes, and/or require work for the incomplete to be submitted prior to the maximum 12-month extension referenced if FGCU's policy.

**Grading:**

Mandatory Syllabus Quiz (week1) .....	3
Group Selection (week 2).....	2
Exam 01 .....	100
Exam 02 .....	100
Assigned Exercises and Problems.....	60
Quizzes.....	60
4 Cases at 25 points each (Group).....	100
<b>TOTAL:</b>	<b>425</b>

A = 395, A- = 382.5, B =352.5 B- = 340, C=297 F = Less than 297

**COURSE POLICIES:**

Students are responsible for material/announcements provided in class, whether present or not, and for studying two to three times the hours spent in class. **Check your Eagle and Canvas e-mails frequently.**

Do not anticipate scaling of grades.

Students experiencing problems affecting class attendance or the timely completion of assignments are expected to contact the professor immediately, and in all cases, prior to the due date.

**No late assignments, quizzes or exams are accepted. Students are expected to be present for all in-class assignments, quizzes and exams. Missed assignments and quizzes count as zero. Missed exams without prior instructor notification result in an automatic grade of zero.**

**DEPARTMENTAL POLICIES:**

The Texas Instruments BA II PLUS calculator is the only calculator permitted to be used in class. USE OF ALL OTHER ELECTRONIC DEVICES (phones, laptop computers. etc.) ARE PROHIBITED during class **unless otherwise permitted by the instructor.**

**Teaching Philosophy**

I believe that learning should be a collaborative process. I attempt to involve my students in the learning process by my knowledge of the subject matter and with my enthusiasm for the material. My role is to select relevant and challenging assignments to motivate students to expand their knowledge.

I clarify and summarize complex material and provide timely feedback on a student's progress. However, students must assume primary responsibility for their own learning by being prepared for class and by participation in class discussions. Regular class attendance is essential to their success. Students are encouraged to form study groups, so that they can learn from and with their classmates.

**Tentative Schedule (Subject to Change with Notice)**  
**This Course Runs from January 05 to April 27, 2020**

<b>Date</b>	<b>Agenda</b>	<b>Assignment Due Dates: Due by 11.55pm</b>
Jan 07	Introduction to Managerial Accounting, Group Assignment, Register for Connect	Syllabus Quiz (01/11)
Jan 14	Chapter 1	
Jan 21	Chapter 2	Ch2 Exercises, problems and quizzes (Jan 26)
Jan 28	Chapter 3	Ch3 Exercises, problems and quizzes (Feb 02)
Feb 04	Chapter 4	Ch4 Exercises, problems and quizzes (Feb 09) <u>Case 01 Due (Feb 09)</u>
Feb 11	Chapter 5	Ch5 Exercises, problems and quizzes (Feb 16)
Feb 18	Chapter 6	Ch6 Exercises, problems and quizzes (Feb 23) <u>Case 02 Due (Feb 23)</u>
Feb 25	<b><u>Exam 01 – Chapters 1-6</u></b>	
Mar 03	<b>NO CLASS: Spring Break</b>	
Mar 10	Chapter 7	Ch7 Exercises, problems and quizzes (Mar 15)
Mar 17	Chapter 8	Ch8 Exercises, problems and quizzes (Mar 22) <u>Case 03 Due (Mar 22)</u>
Mar 24	Chapter 9	Ch9 Exercises, problems and quizzes (Mar 29)
Mar 31	Chapter 10	Ch10 Exercises, problems and quizzes (Apr 05) <u>Case 04 Due (Apr 05)</u>
Apr 07	Chapter 11	Ch11 Exercises, problems and quizzes (Apr 12)
Apr 14	Chapter 12	Ch12 Exercises, problems and quizzes (Apr 19)
Apr 21	Course Review	
Apr 28	<b><u>Exam 02 – Chapters 7-12</u></b>	

**LCOB Vision, Mission, and Guiding Principles:**

**Vision:** The Lutgert College of Business will be known for excellence in applied business education.

**Mission:** The Lutgert College of Business educates and engages students and businesses in a collaborative community. We offer high quality educational programs that prepare our students to thrive in their professional careers.

**We accomplish our mission through:**

- Delivering student-focused undergraduate business program with select graduate programs.
- Teaching by qualified faculty who share their diverse experience with students and the community.
- Preparing students for careers through a relevant education that includes opportunities for active learning, internships, and community service.
- Building and strengthening southwest Florida business and community partnerships through internship opportunities, professional development, mentorship, and career recruitment programs.

- Fulfilling social responsibility through entrepreneurship, mentorship, internship, service learning, and active learning programs to benefit the region and its communities.
- Fostering personal and professional growth in an ethical and diverse environment.
- Valuing the creation and distribution of applied, pedagogical, and basic scholarship.

### **University Statements:**

#### **Academic Behavior Standards and Academic Dishonesty**

All students are expected to demonstrate honesty in their academic pursuits. The university policies regarding issues of honesty can be found in the FGCU Student Guidebook under **the Student Code of Conduct and Policies and Procedures** sections. All students are expected to study this document which outlines their responsibilities and consequences for violations of the policy. The FGCU Student Guidebook is available online at <http://studentservices.fgcu.edu/judicialaffairs/new.html>

#### **University Nondiscrimination Statement**

Florida Gulf Coast University is committed to ensuring equity and fairness for all University employees, students, visitors, vendors, contractors and other third parties. As such, the University prohibits discrimination on the bases of race, color, national origin, ethnicity, religion, age, disability, sex (including sexual harassment/assault), gender identity/expression, marital status, sexual orientation, veteran status or genetic predisposition with regard to admissions, employment, programs or other activities operated by the University. This prohibition extends to enforcement of **Title IX** of the Education Amendments of 1972. Questions or complaints should be directed to the Office of Institutional Equity and Compliance (OIEC). The OIEC's phone number is (239)745-4366; the OIEC email address is [OIEC@fgcu.edu](mailto:OIEC@fgcu.edu).

#### **Disability Accommodations Services**

Florida Gulf Coast University, in accordance with the Americans with Disabilities Act and the university's guiding principles, will provide classroom and academic accommodations to students with documented disabilities. If you need to request an accommodation in this class due to a disability, or you suspect that your academic performance is affected by a disability, please see me or contact the Office of Adaptive Services. The Office of Adaptive Services is located in the Wellness Building. The phone number is 239-590-7956 or Video Phone (VP) 239-243-9453.

In addition to classroom and campus accommodations, individuals with disabilities are encouraged to create their personal emergency evacuation plan and FGCU is committed to providing information on emergency notification procedures. You can find information on the emergency exits and Areas of Rescue Assistance for each building, as well as other emergency preparedness materials on the Environmental Health and Safety and University Police Department websites. If you will need assistance in the event of an emergency due to a disability, please contact Adaptive Services for available services and information.

#### **Student Observance of Religious Holidays**

All students at Florida Gulf Coast University have a right to expect that the University will reasonably accommodate their religious observances, practices, and beliefs. Students, upon prior notification to their instructors, shall be excused from class or other scheduled academic activity to observe a religious holy day of their faith. Students shall be permitted a reasonable amount of time to make up the material or activities covered in their absence. Students shall not be penalized due to absence from class or other scheduled academic activity because of religious observances. Where practicable, major examinations, major assignments, and University ceremonies will not be scheduled on a major religious holy day. A student who is to be excused from class for a religious observance is not required to provide a second party certification of the reason for the absence.

#### **Counseling and Psychological Services (CAPS)**

Counseling and Psychological Services (CAPS) provides free counseling and therapy services (including psychiatry) to all FGCU students. Please walk in to the second floor Howard Hall office any week day between 8:30 and 4:30 to schedule an initial contact appointment. Visit the CAPS website at [www.fgcu.edu/caps](http://www.fgcu.edu/caps) for more information. CAPS offers a 24/7 Helpline at (239) 745-3277 (EARS).