



ACCT 2120 Principles of Account II-Managerial Section Name Section Credit Hours Credits Syllabus

Course Information

Meeting times and location: section meeting_times section location

Catalog description: An introduction to the use of accounting information in the management decision making processes of planning, implementing, and controlling business activities. In addition, the course will discuss the accumulation and classification of costs as well as demonstrate the difference between costing systems. Also listed as ACCT 202

Prerequisites: Take ACCT 2110 (ACCT-211)

Terms offered: Fall and Spring

Section-specific Course Description:

Course Level Objectives

Upon successful completion of this course, the student will be able to:

1. Identify the differences between financial and managerial accounting.
2. Illustrate the accumulation of costs in cost accounting systems.
3. Describe the basic elements of the budgeting process, its objective and budget preparation.
4. Define and classify cost behavior.
5. Perform cost-volume-profit analysis for decision making.
6. Perform differential (incremental) analysis for business decision making.
7. Explain the cause of the variance and its effect on the income statement.
8. Explain and demonstrate the difference between traditional costing and activity-based costing.

Required to be included in either Principles of Accounting I (Financial) or Principles of Accounting II (Managerial)

1. Analyze equity ownership transactions and their effect on the financial statements.
2. Identify the cash flow statement activities and explain the purpose of the cash flow statement.
3. Perform ratio analysis to evaluate financial statements.

Required Texts and/or Materials

Managerial Accounting

9780997378054

Steve Albrecht, Earl K. Stice, James D. Stice

MyEducator

2019

11

A Managerial Accounting Project

9780912503646

A. Kay Guess, Susan P. Conver

2017-01-01

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not
available*

Required Technology and Software

- Canvas
- Chrome, Safari, or Firefox

Course Requirements

In this class, you will:

1. Engage with course material through regular reading and completing assignments in MyEducator.

2. Check understanding through formal assessments (chapter quizzes and exams).
3. Engage with course material through regular reading and completing assignments the Gatsby Manufacturing practice set.
4. Participate in peer-to-peer interactions, allowing you to exercise critical reasoning, reflection, and communication skills.

Grading

Final grades are calculated based on the percentage of points you earn from the following:

Category	Points
Assignments	960
Exams	175
Gatsby Manufacturing	<u>700</u>
Total	1935

*** These points are subject to change.

89.5% - 100% => A

79.5% - 89.4% => B

69.5% - 79.4% => C

59.5% - 69.4% => D

Below 59.4% => F

Course Time Commitment

This is a 3-credit online course in a 12-week semester. You can expect to spend a minimum of 12 - 16 hours per week on this course since it is an online course. You will only learn this material by doing the work.

Canvas Participation and Expectations

As noted, your consistent participation is critical for your success. Plan to log in to Canvas every day.

Participation and Attendance Policy

Active participation is essential for a comprehensive understanding of accounting.

For HyFlex classes, attendance will be taken regularly, and students are expected to attend all classes punctually. Participation includes engaging in class discussions, asking questions, and actively contributing to class activities. Consistent attendance and active involvement enhance your learning experience and contribute to the overall dynamics of the class. If you anticipate missing a class, please let your instructor know. Excessive absences may impact your understanding of the material, and, subsequently, your grade.

The college policy is that "faculty have the right to ask students to drop a class in the semester by which the student would automatically earn an 'F' grade for missed classes". The policy further states for face-to-face (includes HyFlex), "Any student missing more than 10% of consecutive class time without consultation with the instructor, may be considered as having abandoned the course." For online classes, a similar policy applies, but it is measured by submitting assignments. Just logging in to the Canvas course does not meet the attendance standard. For a standard 15-week course, 10% equates to missing 3 consecutive classes.

Instructor Response Times & Regular Interaction Expectations

It is my goal to respond to your emails through Canvas within 24 hours Monday through Friday.

Key Dates to Remember

[Full Academic Calendar](#)

Course Schedule

The course schedule can be accessed by clicking on the Calendar icon in Canvas.

The following topics will be covered in this course:

1. Management Accounting and Cost Concepts
2. Cost Flows and Business Organizations
3. Activity-Based Costing
4. Budgeting and Control

5. Controlling Cost and Profit
6. Inventory Management and Variable and Absorption Costing
7. Cost Behavior and Decisions Using C-V-P Analysis
8. Relevant Information and Decisions
9. Capital Investment Decisions
10. New Measures of Performance
11. The Present Value Module
12. Gatsby Manufacturing - A managerial Accounting Project

Technical Support

Technical support is available through the San Juan College Help Desk 24/7/365. The help desk can be reached at 505-566-3266 or by creating a ticket at [San Juan College Help Desk](#).

For password reset and Canvas support, visit the [Student Technology Guide](#) website.

Accessibility/Privacy Policies for all Technology Tools Used

[Accessibility/Privacy Policies for all Technology Tools Used](#)

Student Support

At San Juan College, we are committed to supporting your academic success and overall well-being. We recognize that college life can be challenging and stressful, impacting both learning and personal health. We are here to help you succeed.

Academic Support and Resources

We provide a range of academic support services to help you stay on track on your educational journey. Free resources include tutoring, computer loans, life skills workshops, and so much more. Visit the [Academic Support and Resources](#) webpage to learn more about support and resources available through Academic Advising, the Tutoring Center, the Student Resource Center (formerly Student Achievement Center) and the Testing Center.

Student Support and Resources

If you or someone you know could benefit from counseling, accessibility services, career exploration, veteran transitional assistance, or any of our other support services, visit the [Student Support and Resources](#) webpage where you'll find detailed information about various resources available to you as an SJC student.

We encourage you to take advantage of these free resources to enhance your college experience and ensure your success.

College Policies and Resources for Current Students

The [Student Handbook](#) provides information on student support, student organizations, and student conduct policies at San Juan College.

The San Juan College catalog outlines the [Academic Policies](#) students need to know.

Healthy and Safe Practices for Being on Campus

We want a healthy and safe campus for students, faculty, staff, and guests.

Contagious diseases and your responsibility:

If you have COVID-19 symptoms, fever, flu or even the common cold, you should stay home. Do not come to campus if you are feeling sick. Contact your instructor about missing class (and review your instructor's policies on missed or late work). Being sick does not necessarily excuse you from completing your work on time.

Safety on campus and your responsibility:

If you are on campus and experience or witness an emergency, call 9-1-1 first and then the Department of Public Safety at 505-566-3333 (or just 3333 if calling from a campus phone).

When you are on campus, be aware of your surroundings. If you need an escort to your vehicle, call 505-566-4444 (DPS non-emergency line) or 505-215-3091 (officer on duty line).

The College will send information for campus emergencies through SJC AlertAware, email and the webpage. Stay informed and stay safe.

Inclement Weather Information

Students will receive notification of class delays and cancellations due to inclement weather via the SJC AlertAware and SJC student email. Face-to-face classes will not meet in person; however,

students are advised to check with instructors about alternative meeting options, as some may choose to meet via zoom. Hybrid classes will meet as scheduled via zoom. For questions regarding your class delay or cancelation, please contact your instructor.

Online Course Fee

Online Courses - San Juan College requires all online courses to include some form of assessment to demonstrate the mastery of course objectives. This could include exams, capstone projects, e-portfolios, presentations, final papers or other appropriate assessments. The use of a proctoring platform, plagiarism detection software or other method to ensure that assessments are completed by the enrolled student is required.

A course fee of \$5.00 is assessed for all online courses at San Juan College to cover the cost of the above services. Students who are required to take a proctored exam and choose to use a physical testing center outside the SJC Testing Center or SJC Disability Services will be responsible for the cost of using that center.