

Selected Studies in Managerial Accounting Syllabus

GEB 2931, Summer 2021, May17 - June 18

Course & Instructor Information

Instructor: Dr. Baizhou Chen

Office Hours: By Appointment

Contact Hours: 15

Credits: 1

Course Description

GEB 2931 Selected Studies in Managerial Accounting is a 1 credit lab course that reinforces with tutorial help and mandatory computer-assisted assignments the material covered in ACG 2071. The student will learn to interpret and solve problems related to the managerial accounting field. Support will be provided to the student in order to achieve the objectives of ACG 2071.

Prerequisites

To be taken in conjunction with ACG 2071 Principles of Managerial Accounting

Textbook Information

Financial & Managerial Accounting, Information for Decisions, 6th edition by John J. Wild. Ken W. Shaw and Barbara Chiappetta

Measurable Course Objectives

Measurable Course Objectives and Outcomes, students are expected to achieve by the end of the course.

- Distinguish between financial accounting and managerial accounting and understand the basic terminology involved in accounting for costs.
- Calculate costs and journalize transactions using the job order cost system.

- Calculate costs and journalize transactions using the process cost system.
- Calculate the break-even point and other statistics using cost-volume-profit analysis.
- Prepare financial statements for a firm where production and sales are not equal using absorption costing and variable costing.
- Use rate of return on investment, profit margin and investment turnover to analyze the performance of investment centers.
- Make operating decisions based on differential analysis.
- Calculate product price using the cost-plus approach based on total cost, product cost, and variable cost.
- Calculate and implement weighted average cost of capital
- Perform a discounted cash flow analysis.
- Calculate various financial ratios.
- Specifically, The College Learning Outcomes allow students to develop lifelong skills in each of the following ten areas. The highlighted outcomes are those covered in this course.

Collegewide Student Learning Outcomes

The Collegewide Student Learning Outcomes assessed and reinforced in this course include the following:

- Use quantitative analytical skills to evaluate and process numerical data.
- Solve problems using critical and creative thinking and scientific reasoning.
- Use computer and emerging technologies effectively.

Lab Assignments

- Chapter 10: Serial Problem SP 10 page 476
- Chapter 12: Serial Problem SP 12 page 578
- Chapter 13: Serial Problem SP 13 page 624
- Chapter 14: Serial Problem SP 14 pages 662-663
- Chapter 15: Serial Problem SP 15 page 705
- Chapter 16: Comprehensive Problem CP 16 page 753
- Chapter 17: Serial Problem SP 17 pages 793-794
- Chapter 18: Serial Problem SP 18 page 835
- Chapter 19: Serial Problem SP 19 pages 867-868

- Chapter 20: Serial Problem SP 20 pages 919-920
- Chapter 21: Serial Problem SP 21 page 966
- Chapter 23: Serial Problem SP 23 page 1042
- Chapter 24: Serial Problem SP 24 page 1073

Quizzes

Students will complete one quiz per chapter. Students will have access to the quizzes and use their textbook and notes as needed. Students will have two attempts on each quiz and only the higher grade will count.

Makeup Policy

You will be allowed to make up work for full credit only under extreme circumstances (such as a documented, serious health-related emergency).

Cheating will not be tolerated. This includes giving or receiving aid on a quiz or exam and plagiarizing the work of others (including your classmates). There will likely be homework or in-class work that will allow for collaboration, but all work you turn in must be in your own words.

Grading Criteria

Course Requirements	Percentage
Assignments (Ch 10, 12, 13, 14, 15, 17, 18, 19, 20, 21, 23 and 24)	78%
Comprehensive Problem CP 16	9%
Quizzes	13%

Grading Scale

- A = 90-100%
- B = 80-89%
- C = 70-79%
- D = 60-69%

F = Below 60%

“**A**” grades are given for outstanding work. You are doing extremely well. The student has exceeded expectation.

“**B**” grades are given for above average work. You are doing very well. Improvements will be toward higher refinements of concept.

“**C**” grades are given for average work. You are meeting an acceptable level or expectation. Improvements will be towards acceptable levels of project requirements.

“**D**” grades are given for below average work. You are under-achieving in quality and/or motivation. Improvements will be towards acceptable level of project requirements.

“**F**” grades are given for failure. You are not reaching the expected level for college work. Improvements are to review goals, seek assistance and increase efforts.

Academic Integrity

As members of the Seminole State College of Florida community, students are expected to be honest in all of their academic coursework and activities.

Academic dishonesty, such as cheating of any kind on examinations, course assignments or projects, plagiarism, misrepresentation and the unauthorized possession of examinations or other course-related materials, is prohibited.

Plagiarism is unacceptable to the college community. Academic work that is submitted by students is assumed to be the result of their own thought, research or self-expression. When students borrow ideas, wording or organization from another source, they are expected to acknowledge that fact in an appropriate manner. Plagiarism is the deliberate use and appropriation of another's work without identifying the source and trying to pass-off such work as the student's own. Any student who fails to give full credit for ideas or materials taken from another has plagiarized.

Students who share their work for the purpose of cheating on class assignments or tests are subject to the same penalties as the student who commits the act of cheating.

When cheating or plagiarism has occurred, instructors may take academic action that ranges from denial of credit for the assignment or a grade of "F" on a specific assignment, examination or project, to the assignment of a grade of "F" for the course. Students may also be subject to further sanctions imposed by the judicial officer, such as disciplinary probation, suspension or dismissal from the College.