

# Course Syllabus

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*This syllabus is a written contract between you and myself, your instructor. Please read it carefully and contact me if you need further clarification. If you decide to continue in this course, it means that you have thoroughly read the syllabus and accept all requirements as stated.*

## Course Information: Portland Community College

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- **Course Title:** Managerial Accounting
- **Course Number:** BA 213
- **CRN:** 40751
- **Credits:** 4
- **Term:** Fall 2024
- **Course Prerequisites:** BA 211
- **Modality:** Online via Desire to Learn

## Instructor Information:

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- **Instructor:** Jeff Edwards, MBA/CPA (retired)
- **Email:** use MyPCC email system from the Classlist: [jedwards@pcc.edu](mailto:jedwards@pcc.edu)
- **Availability:** by appointment

## Communication Guidelines:

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### Best Way to Contact me

Communicate by using the D2L Brightspace e-mail system which can be accessed from the Classlist. You can use it to send an e-mail to your instructor and/or classmates.

**You must include a relevant subject in the "Subject:" or "RE:" section of your e-mail.** The subject must include the class you are taking, your name, and the topic of your message.

Example email subject line: **DL213-Chapter3-Problem 3-46**

If your question or comment would be of interest to other students, please post it to the Discussions area. This way other participants can help answer questions, and all participants will benefit from the answers. Please refer to the information on "netiquette" in the introductory module for guidelines governing the content of written communications. Your first communication assignment is to introduce yourself in the discussion topic "Introductions."

## Response from Instructor

I will be checking email in D2L Brightspace daily on weekdays. If you contact me by email and don't give me a proper subject, expect a delay or no response. Email sent on weekdays will be answered within 24 hours. Email sent over the weekend will be answered the following Monday.

## First Week Participation

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During the first week of the term instructors must identify students who are enrolled but not engaged in a class. These are referred to as "No Show" students and will be dropped from the class as per PCC's [G302 Grading Guidelines policy](#).

In order to avoid being dropped as a "No Show" student you must register on the MyAccountingLab site no later than 11:59 PM on Tuesday, **October 2**.

## Course Description

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Covers accounting information from management perspective for planning, performance evaluation and for decision making purposes. Includes cost concepts, product costing, cost-volume-profit relationships, profit planning, variance analysis, responsibility accounting and capital budgeting. Prerequisite: BA 211.

### Learning Outcomes

1. Incorporate and use basic managerial accounting terminology and concepts in a business environment and communicate effectively.
2. Apply an understanding of cost concepts for product costing and to analyze relevant costs.
3. Understand the nature of costs and apply to cost-volume-profit relationships and activity based costing.
4. Apply budgeting for business planning and standard costs to perform variance analysis.
5. Use knowledge of responsibility accounting to evaluate and measure business performance.
6. Apply an understanding of capital budgeting for decision making.

For more information, please see the specific [BA 213 Course Outcomes](#) from the **PCC Course Content and Outcome Guide**.

### Instructional Approach

This course is arranged chronologically and employs a modular design. Each week, students should complete all assignments listed in that week's lesson module. These modules will appear directly on the homepage during the week they are due, and are also available by clicking "Content" on the course navigation bar.

Due dates for each week's assignments will be shown on the home page as an Announcement, as well as in the Course Calendar which is also available in the Content area. Assignments within the modules will direct students to the MyAccountingLab homework manager.

## Instructional Materials

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### Textbook(s)

1. *Managerial Accounting 6th edition* by Braun & Tietz. This course is offered as the **All Inclusive** course. **When students register for this course on MyPCC, the cost for the digital course materials, online textbook and MY LAB Accounting are included.**
2. The physical textbook can be purchased from the PCC Bookstore for an additional cost of approximately \$32.50.

### 1. **Pearson MAL Website:**

- **Overview:** Pearson MY LAB Accounting is a web-based assignment and assessment solution required for this course, which is designed to interactively assist you with your coursework based on your needs. Most of the course work in this class will be completed on Pearson MY LAB Accounting
- **Registration:** In this **All Inclusive** course the cost of the digital course materials include Pearson MAL access and online textbook are included in your course tuition and fees. A physical textbook is available in the bookstore for an additional cost.

2. **Support and Tips:** If you have any issues while registering or using MAL, please contact Pearson's Customer Experience team through <http://www.pearsonmylabandmastering.com/northamerica/myaccountinglab/students/support/index.html>. To avoid problems related to unexpected technical issues, you are advised not to wait until the last moment to complete assignments.

3. **You will also need to get the free downloads for reading pdf and PowerPoint files if you don't have them already:**

- Adobe Acrobat Reader: <http://www.adobe.com/products/acrobat/readstep2.html>.
- PowerPoint Viewer: <http://www.microsoft.com/download/en/details.aspx?id=13>

## Software/ Hardware / Equipment / Technical skill expectations

- Microsoft Office or equivalent (Google Docs, iWork, etc). You must be able to save files as doc, docx, rtf, or pdf format.
- Calculator
- Firefox or Chrome browser (Safari is not recommended for use in Pearson MAL)
- You must be able to work with documents and upload to Assignments in D2L. [Directions to use Google Drive in Brightspace.](#)
- The [technical requirements](#) for most online classes include access to a computer with a modern operating system and a [supported web browser](#)
- [Technology Requirements for Online Learning at PCC](#)

## Coverage

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During the term we will cover the following chapters of the textbook:

Chapter 1: Introduction to Managerial Accounting

Chapter 2: Building Blocks of Managerial Accounting

Chapter 3: Job Costing

Chapter 4: Activity-Based Costing, Lean Operations and the Costs of Quality

Chapter 6: Cost Behavior

Chapter 7: Cost-Volume-Profit Analysis

Chapter 8: Relevant Costs for Short-Term Decisions

Chapter 9: The Master Budget

Chapter 10: Performance Evaluation

Chapter 11: Standard Costs and Variances

Chapter 12: Capital Investment Decisions and the Time Value of Money

# Assignments

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For more information, please go to the [PCC Grading Guidelines](#).

## Practice Assignments (Week 1)

During the first week of the term I will assign two simple exercises (ungraded). These exercises are designed to help you learn how to use some of the communication tools within D2L. The exercises include:

1. Introduce Yourself (using the **Discussions** tool)
2. Send Me an Email Message (using the **Classlists** tool)

## Problems from the text

For each chapter I will assign some problems from the text. To help you prepare for the homework assignment, I will also provide an ungraded PRACTICE problem (similar problem with different data) that you can attempt as many times as you like.

## Quizzes

There are 11 multiple choice quizzes (1 for each chapter). Each quiz contains 10 multiple choice questions worth 1 point each. . You will have 60 minutes to complete each quiz.

## Exams

Students will take a Midterm Exam (covering Chapters 1 - 4, 6 and 7) and a Final Exam (covering Chapters 9 - 12) The exams will contain 45 questions similar to the weekly quizzes (a mix of multiple choice and short problems) worth 6 points each. Students will have 2.5 hours (150 minutes) to complete each exam.

## Business and Entrepreneurship Equitable Grading Criteria

The Business & Entrepreneurship Program at PCC has adopted an equitable grading framework to support a growth mindset and evaluate our students based upon their knowledge while improving student access to learning materials and coursework. As your instructor, I am committed to supporting your learning and helping you to be successful in this course. In this course, equity grading will be applied as follows:

- Students will have **THREE** attempts for each Graded Quiz, **THREE** attempts for the Graded Problems, and **TWO** attempts on the Midterm and Final Exams. The highest score will be one recorded in the Grade Book. The Practice Problems (ungraded) have unlimited attempts.
- Late assignments will be accepted for 5 days past the original due date without penalty. The 5 day extension does **NOT** apply to the Chapter 12 assignments and the Final Exam. No other extensions will be granted.
- All course modules are available at the start of the term

## Grading Criteria

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Your grade in this course will be based on the material covered. **You must enter your grading preference yourself in MyPCC and only letter grades or audits are allowed for business courses at PCC.**

Add/Drop deadlines: <https://www.pcc.edu/registration/academic-calendar.html>

Activities	Total
Practice Assignments	0
Problems	300
Quizzes	110
Exams	540
<b>Total</b>	<b>950</b>

### Grading Scale:

Letter Grade	Grading Scale by Points
A	855 - 950
B	760 - 854
C	665 - 759
D	570 - 664
F	0 - 569

## PCC Policies and Deadlines

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Student is responsible to add/ drop/ withdraw class. Please review [PCC Registration Policy](#) for more information.

### Add and Drop Deadlines

- Students need to register online via MyPCC. Please review [Online Registration Instructions](#) to find out how.
- For 8-12 week classes, students need to drop by the end of the first week of classes. Students can view course specific deadlines from the MyPCC Home tab, 'View My Drop & Withdraw Dates' link.
- For late add, students must add within two business days of the course drop deadline.

### Payment Deadlines

Payment is due two Mondays before the first day of term. Students who register after the payment deadline must make the same day payment arrangements. You can see your balance or access your bill online in the MyPCC Paying for College tab. Please review [PCC Payment Policy](#) for more information.

### Academic Integrity (rules about cheating, plagiarism, or sharing work)

Students are required to complete this course in accordance with the Student Rights and Responsibilities Handbook. Cheating includes any attempt to defraud, deceive, or mislead the instructor in arriving at an honest grade assessment, and may include copying answers from other students or using unauthorized notes during tests. Plagiarism is a particular form of cheating that involves presenting as one's own the ideas or work of another, and may include using other people's ideas without proper attribution and submitting another person's work as one's own. Dishonest activities such

as cheating on exams and submitting or copying work done by others will result in disciplinary actions including but not limited to receiving a failing grade. For further information, review the institution's [Academic Integrity Policy](#). Discussion posts need in-text citations when copying from the textbook or other web sites.

## Student Rights and Responsibilities Handbook:

Students are required to comply with the policies contained in the [Student Rights and Responsibilities Handbook](#). The Handbook includes the Code of Student Conduct and the Academic Integrity Policy.

## Internet Etiquette (or Netiquette)

[Click here for more information about Netiquette.](#)

## Special Accommodations

PCC is committed to supporting all students. If you plan to use academic accommodations for this course, please contact your instructor as soon as possible to discuss your needs. Accommodations are not retroactive; they begin when the instructor receives the "Approved Academic Accommodations" letter from you (submitted in person for courses on campus; via email for Distance Learning courses). To request academic accommodations for a disability, please contact a disability services counselor on any PCC campus. Office locations, phone numbers, and additional information may be located on the [Disability Services website](#).

## Title IX/ Non-Discrimination

Portland Community College is committed to creating and fostering a learning and working environment based on open communication and mutual respect. If you believe you have encountered sexual harassment, sexual misconduct, sexual assault, or discrimination based on race, color, religion, age, national origin, veteran status, sex, sexual orientation, gender identity, or disability please contact the Office of Equity and Inclusion at (971) 722-5840 or [equity.inclusion@pcc.edu](mailto:equity.inclusion@pcc.edu).

## Flexibility

The instructor reserves the right to modify course content and/or substitute assignments and learning activities in response to institutional, weather or class situations.

## Basic Needs Statement

PCC wants you to be successful and have resources that may help. If you face challenges affording food or housing, or if you need access to technology, this will naturally affect your classwork. Check out these resources:

Student COVID-19 Resources <https://www.pcc.edu/coronavirus/information-for-students/resources/>

Emergency Funds [www.pcc.edu/enroll/paying-for-college/emergency-funds.html](http://www.pcc.edu/enroll/paying-for-college/emergency-funds.html)

You can also contact a Campus Student and Retention Coordinator at [conductandcare@pcc.edu](mailto:conductandcare@pcc.edu)