



The College of New Jersey
School of Business

ACC 202 Principles of Accounting II – Managerial Accounting

Instructor:

Office:

Telephone:

E-mail:

Office Hours:

Required Text **1. Managerial Accounting, 7th edition, by Weygandt, Kimmel and Kieso.**

& materials: **2. WileyPlus**

Course Website: **CANVAS (<https://tcnj.instructure.com/login/ldap>)**

Purpose: The role of management accounting continues to undergo major changes. Management accountants are no longer only scorekeepers of past performance. They have become value-adding members of management teams, creating information vital for enhancing operational excellence, and for formulating and implementing new strategies. A significant development in this new role is a great increase in the importance of and use of nonfinancial measures of performance.

In this class, we will focus on how managers can use accounting information to assist them in making decisions and how accounting information can be used to control the actions of other members of the firm. This orientation contrasts with financial accounting where the focus is on accounting disclosures for parties external to the firm. The course will cover the vocabulary and mechanics of cost accounting, basic issues involved in the design of a cost accounting system, and the role of management accounting in decisions concerning resource allocation and performance evaluation.

Learning Goals: After completing this course, you should have and understanding of

- 1) why there is a need for managerial accounting information,
- 2) how managerial accounting information affects the decisions made by individuals in and organization,
- 3) how specific managerial accounting information is produced, and
- 4) the “language”/terminology of managerial accounting, including core concepts as,
 - Cost-Volume-Profit analysis
 - Planning and control
 - Performance evaluation

Attendance and Class participation: Students are expected to attend class regularly, to read assigned chapters, and to solve assigned problems before coming to class. Students should be prepared to answer and discuss questions on the material.

Assessment: Since this course emphasizes skill development rather than memorization, the student assessment reflects this as follows:

	<u>Percent</u>
Individual Assignments (WileyPlus)	20%
Midterm Exam I	20%
Midterm Exam II	20%
Final Exam	25%
Cases/Project	<u>15%</u>
Total	<u>100%</u>

Examinations: Students MUST take exams on the scheduled dates. The exams will cover the core concepts discussed during the semester and skills obtained through completing the cases. Students, who fail to take the exams on the scheduled dates, may be allowed to take the missed exam upon presentation of a valid, documentable excuse.

Group work: A portion of your grade will be determined by group activities. Group learning frequently mirrors what happens in the “real world.” Most work environments require us to collaborate and cooperate with others to produce a product or service which reflects a joint effort. Each group member in the same group will receive the same grade assigned for the project. **However, there will be an anonymous peer review at the end of the course. Your grade of all group work will be adjusted based on confidential points determined by other group members in your group.** This policy is to encourage equal and fair contribution from each group member. No make-up work is available for the group work.

Late work Policy: Any late submission of project work will be downgraded by 50%

Individual assignments: There will total 10 individual assignments assigned through Wileyplus. All late submitted assignments will be downgraded by 50%.

Grade Determination: The final grade will be determined from the number of points earned out of the total points possible:

Final Grade	% range	Meaning of the grade
A	93-100%	Exemplary performance
A-	90-92.99%	Excellent performance
B+	87-89.99%	Very good performance
B	83-86.99%	Good performance
B-	80-82.99%	Above average performance
C+	77-79.99%	Average performance
C	73-76.99%	Below average performance
C-	70-72.99%	Better than poor performance
D+	67-69.99%	Poor performance
D	63-66.99%	
F	Less than 63%	

The 4th Credit Hour: This class is a 4 credit hour course. Formal instruction will be for 1 hour, 20 minutes per class. There will be an additional 1-hour of out-of-class learning activity each week devoted to online learning module (Wileyplus) and to group projects without formal instruction.

SOB Writing Policy: Because writing is a fundamental business skill, your grade for each assignment will reflect, among other things, your ability to write, even for assignments with minimum writing. Feedback on your writing will be provided as deemed necessary and, if your writing needs improvement, you should seek help from the Writing Center at (<http://www.tcnj.edu/~tutoring/humanities/writing.html>), from someone who writes well, or some other writing source. The responsibility to write well is yours. My responsibility is to hold you accountable for how well you write. Poor writing will be reflected in your final grade."

Academic Honesty: Plagiarism is the appropriation of the ideas or texts of others, whether in electronic or hard copy forms. It is intellectual theft, and will be treated as a serious infraction of the College's Academic Integrity Policy. You can use others ideas or text if you properly disclose it in your work. In particular, the following violations will not be tolerated:

- Copying text from materials over the Internet or other sources as your original work.
- Use the work of other students or copy their materials.
- Any types of cheating during exams.

You can work with other students toward your assignments. However, your work should be original.

In order to ensure fairness—and on behalf of the majority of honest students—I **will report anyone suspected of cheating to the College Academic Integrity Administrator. No exceptions will be made.** Dishonesty on exams and any other assignments will not be tolerated. More information about TCNJ's academic integrity policy can be found in the website of http://www.tcnj.edu/~bulletin/current/Academic_Rules_and_Procedures.pdf. You are responsible for awareness of the Code of Conduct, online at: <http://business.pages.tcnj.edu/our-philosophy/code-of-conduct/>

Americans with Disabilities Act (ADA): The college policy will be adhered to and can be found using the following link: <http://policies.tcnj.edu/policies/viewPolicy.php?docId=8082>

Code of Conduct: Students are responsible for awareness of the Code of Conduct, online at: <http://business.pages.tcnj.edu/our-philosophy/code-of-conduct/>

Final Exam Policy: Students are responsible for being present for all exams as scheduled by the college. TCNJ's final examination policy is available on the web: <http://recreg.pages.tcnj.edu/269-2/>

Cell Phone and Texting Policy: Please turn off your cell phone during the lecture and absolutely no texting allowed in class. You will be asked to put away your cell phone during the exams.

Spring 2018 Tentative Schedule

Date	Topic	Readings	Assignments
Week 1	Introduction		
Week 1	Statement of Cash Flow	Ch.13	E13-1, E13-2, E13-3, E13-4, E13-5, E13-7, E13-8, P13-1A
Week 1-2	Statement of Cash Flows	Ch.13	
Week 2-3	Financial Statement Analysis	Ch.14	E14-3, E14-5, E14-6, E14-7, E14-8, E14-9, P14-1, P14-2, P14-3, P14-5
Week 3	Management Accounting	Ch.14, Ch.1	E1-1, E1-4, E1-5, E1-6, E1-9, E1-10, E1-12, E1-15, P1-1A, P1-3A, P1-5A, BYP 1-5
Week 4	Job Order Costing	Ch. 2	E2-1, E2-2, E2-3, E2-4, E2-5, E2-6, E2-7, E2-12, E2-13, P2-4A, P2-5A
	Job Order Costing	Ch. 2	
Week 5	CVP-1	Ch. 5	E5-1, E5-2, E5-5, E5-8, E5-9, E5-10, E5-11, E5-13, E5-17, P5-2A, P5-4A, P5-5A
	CVP-1	Ch. 5	
Week 6	EXAM 1		
	C-V-P 2	Ch. 6	E6-6, E6-7, E6-9, E6-10, E6-11, E6-13, E6-14, E6-15, E6-16, P4A, P6-6A
Week 7	C-V-P 2	Ch. 6	
	Incremental Analysis	Ch. 7	E7-4, E7-5, E7-6, E7-7, E7-10, E7-12, E7-13, E7-14, E7-15, E7-16, P7-1A, P7-2A, P7-3A
Week 8	Spring Break		
Week 9	Incremental Analysis	Ch. 7	
	Pricing	Ch. 8	E8-4, E8-5, E8-6, E8-8, E8-10, E8-11, E8-14, E8-15, E8-16 E8-17, P8-1A, P8-2A, P8-5A, P8-6A
Week 10	Pricing	Ch. 8	
	Budgetary Planning	Ch. 9	E9-3, E9-4, E9-5, E9-6, E9-7, E9-9, E9-10, E9-11, E9-12, E9-16, E9-17, E9-20, P9-2A, P9-4A, BYP9-8
Week 11	Budgetary Planning	Ch. 9	
	Budgetary Planning	Ch. 9	
Week 12	EXAM 2		
	Budgetary Control	Ch. 10	E10-4, E10-5, E10-6, E10-7, E10-8, E10-9, E10-10, E10-14, E10-15, E10-16, E10-18, E10-20, E10-21, P10-2A, P10-4A
Week 13	Budgetary Control	Ch. 10	
	Standard Costs and BSC	Ch. 11	E11-2, E11-3, E11-4, E11-5, E11-7, E11-8, E11-9, E11-11, E11-12, E11-15, E11-17, E11-18, E11-19, P11-3A, P11-5A

Week 14	Standard Costs and BSC	Ch. 11	
	Planning for Capital Investment	Ch. 12	E12-2, E12-3, E12-4, E12-5, E12-6, E12-7, E12-8, E12-10, E12-11, P12-1A, P12-3A
Week 15	Planning for Capital Investment	Ch. 12	
	Review		
Final Exam nsive) per TCNJ Exam Schedule (PAWS)	Final Exam (Semi Comprehensive)		