

**ACCT 102 – Fundamentals of Accounting II – Online Delivery
Managerial Accounting Syllabus – Spring 2022
Prof. Debra L. Johnson, CPA**

The schedule of activities is an integral part of this course syllabus.

I ♥ Helping Students!!!

100% of this course will be delivered online. Course content is located in the Canvas module. Within Canvas use the **Modules link to prepare for each chapter. The Assignments Link will be used to access concept overview videos, homework, quizzes, Smart Book assignments, and to take proctored exams.**

Course Description: This course introduces the student to cost and managerial accounting for manufacturing companies. Managerial Accounting information includes both historical and estimated data used by management in conducting daily operations, planning future operations, and developing overall business strategies. This course includes such topics as cost concepts and terminology, cost accumulation under traditional and newer manufacturing environments, financial documents using cost accumulation systems, cost allocation, overhead allocation, cost-volume-profit analysis, budgeting, standards and standard costing, absorption versus direct costing, variances analyses, performance evaluation, differential analyses, decision making/responsibility accounting, and capital investment analysis, and other managerial concepts. We will also cover financial statement ratios and analyses. **This is a UNIVERSITY LEVEL TRANSFER COURSE – and will require a substantial commitment of time, effort, and focus. INVEST THE TIME!!!**

A Side Note: In addition to calling myself an instructor, I also continue to call myself a student! I am currently enrolled in continuing education courses required to maintain my CPA license. I can relate to the challenges that students face because I am one! Please know that I am here to help you along your academic journey. I look forward to teaching you about the field of Accounting and am eager to share my passion for the discipline! I look forward to working with you on your academic journey.



Prerequisite: ACCT 101 with a grade of C or higher. Anyone who does not meet the prerequisite should see the instructor immediately.

Class delivery –This is an online university level transfer course. You must have excellent time management skills to succeed in this course. All content is within Canvas. You should plan to set aside 3-4 time blocks each and every week to devote to the class. You will be expected to read the material, watch the publisher’s concept video, watch the lecture videos, PRACTICE by completing

the homework, and take the necessary chapter assessments.. If you take short cuts (and don't watch/participate in all aspects of the course), you most likely will not perform as well on graded assignments. **Accounting can be a tough subject, and you need to avail yourself to as much practice as you can get.**

Text: Financial and Managerial Accounting, Wild, Shaw,
“Financial and Managerial Accounting: Information for Decisions,”

Ninth Edition, McGraw-Hill. ISBN 9781266572364. This is the same textbook / access code you would have used in last semester's ACCT 101 class. If you did not take ACCT 101 at Cerritos College, you can purchase the text with access code in campus bookstore. The bookstore version comes PREPACKAGED with a Connect Access Code that you can use for both ACCT 101 and 102 and is a soft loose-leaf version of the book. **The Connect access code is required to complete all video**



concept overviews, homework assignments, all quizzes, and all the optional Learn Smart assignments and is a REQUIRED component of the course. If you purchased the book somewhere else or you purchased a used book, please be advised that you will need to purchase the the materials used in this course. **DO NOT BUY A USED BOOK as the Access Code WILL NOT WORK! YOU CANNOT COMPLETE YOUR HOMEWORK AND QUIZ ASSIGNMENTS WITHOUT THE CONNECT ACCESS CODE.**

If you completed ACCT 101 at Cerritos College, the same e-book and access code will suffice for this class. If you need to purchase the text with access code, the publisher has made available a discounted e-book with Connect access that can be purchased directly within Canvas. Details are in introductory module in Canvas.

Previously enrolled in ACCT 102? If you were enrolled in ACCT 102 previously and purchased a book/access code in a previous semester –and FAILED or DROPPED the class -- check out the expiration date of your Connect code when you first log into the class. **If your code expires prior to the end of the semester, please email me ON THE FIRST DAY OF CLASS.** You will need to provide me with the user name, instructor and the semester in which the ACCT 102 class was taken/failed or dropped as well as the Connect Access expiration date. **IF YOU CONTACT ME on the FIRST DAY of class,** I will contact the publisher on your behalf during the first week of class to see if I can get an extension.

Other Supplies/Access to Office 365: You should have a calculator, notebook with paper, and pen or pencil available when you set aside the time blocks to work on the course material. I strongly suggest you purchase a 3-ring binder to keep all work together in an organized fashion. We will be utilizing the Microsoft Office 365 package (that has Word, Excel, PowerPoint and other programs as part of the platform.) ALL CERRITOS COLLEGE STUDENTS have free access to this software. You need a Cerritos College email address to access the FREE software. There are instructions in the introductory module of Canvas which show how to obtain the Cerritos College address, as well as instructions for obtaining the software. Take care of this **PRIOR TO THE FIRST DAY OF CLASS.**

Registering on the Publisher’s “Connect” Site: Registration on McGraw Hill’s Connect site will be done through Canvas. The McGraw Hill Connect website link is located within the CANVAS platform. You can reach the Canvas platform either through the home page of Cerritos College or at this URL: <https://cerritos.instructure.com/> In Canvas use your student ID and password (your birthdate unless you changed it), to log into the ACCT 102 Canvas Course. **Once inside the course, click on the “Assignments link” to access the course content.** The first time you access the course, you will be asked for your email. I would suggest you use the same email address that you used in your other accounting courses. There is a short video link in the introductory module that will demonstrate how to register on the Connect Site (through Canvas.) or you can access the Video Link here: <http://video.mhhe.com/watch/4q72PpEpzkXAd3hW4o52c8>

Access to the Canvas site is MANDATORY and required to stay in the class. **You MUST REGISTER on the Connect site within the first week of class.** If you do not have the book/access code by the end of the first week, then sign up for the temporary “Courtesy Access Code” which will allow you two weeks of free access to the site. Only ONE CONNECT ACCOUNT per student in this class is allowed. **Do not create more than one account.** If you create more than one account, only assignments from the initial account will be graded.

Discussion Posts: Discussion posts are intended to bring community to the classroom. Discussion posts are due as noted on the schedule of activities. Write these due dates in your calendar or other time management device at the start of the semester. You must reply to the discussion post (prior to reading any other student’s response) **by Thursday of the assigned week.** In addition, you should also **reply to at least two student posts by Sunday at midnight.** Use proper netiquette and proper grammar when replying to posts. Discussion posts are worth 5 points each. Your posts and replies should be WELL DEVELOPED and THOUGHT OUT. This means they should be more than a few sentences. Simply agreeing with a classmate does not suffice, and as such, will not awarded full points. These discussion posts will also help to verify your attendance and participation in class.

Video Concept Overviews: You should READ THE CHAPTER first (either in Learn Smart or in the actual textbook.) These publisher created videos will provide an overview of each chapter’s content. They are located in the Publisher’s website. They should be completed prior to attempting the homework. There are questions embedded into each video. They are worth 3 points each and I will drop your one lowest score.

Instructor Created Videos: I have created lecture videos for each chapter. These are critical components of instruction. During the lecture, I will work out many of the exercises and problems that you will see on the homework. I would highly recommend you download the Excel files provided in the modules link and complete them with me as you watch the video. Lectures will demonstrate core concepts covered in the chapter.

Homework: YOU MUST DO YOUR HOMEWORK IN THIS CLASS TO DO WELL. You cannot learn accounting without practicing it. ALL homework assignments must be completed using the **Connect** site (located within Canvas) and are **due by midnight on the due dates posted on the attached schedule of assignments.** There are no exceptions. Each chapter of homework is worth ten points. I drop your lowest score. The site will give you instant feedback and immediate hints if you encounter difficulties with your homework. **Homework assignments are similar to**

those exercises and problems worked in the recorded class lectures. You will be required to complete substantially all your homework using the Connect package (located within Canvas). This site is an interactive, internet-based product designed to help students complete end of chapter exercises and problems. It is available 24/7 via the internet. You may access and attempt the homework questions as many times as you like prior to the due date. The homework assigned is a minimum amount to get by in the class. “A” students will do more than the amount required to help prepare them for quizzes and exams. **YOU CANNOT COMPLETE YOUR ASSIGNMENTS WITHOUT THE CONNECT ACCESS CODE.**

Suggestions for Completing the Homework: After reading the text, watching the publisher’s video concept overview, and the instructor’s lecture you should attempt the homework. Access the Connect site (within Canvas) via the Assignments link and choose appropriate chapter .

If you have access to a printer, print out the blank Connect homework questions, and then **SAVE YOUR WORK** prior to leaving the Connect site (as the numbers will change if you do not save.) If you don’t have a printer, just write out the problems in a note book.

- **Complete each assignment BY HAND or “from scratch” on a piece of paper or in Excel.** Label every line and show all computations.
- Enter your HAND PREPARED or “from scratch” SOLUTIONS into Connect to check the accuracy of your answers.
- Use the “Check My Work” feature as often as needed.
- When finished, SUBMIT YOUR WORK, via Connect prior to the due date.
- **Keep a notebook of your homework for studying purposes.**

Once you score 100% on homework assignments, the content will not be visible to you. The above steps will help you keep a record of your work.

(Warning: If you simply enter the site and use the drop-down boxes to complete the homework with minimal effort, YOU WILL NOT BE PREPARED for the exams.)

Homework is considered to be a learning tool. Therefore, you can submit your homework as many times as you want up until the due date. (I would encourage you to continue submitting answers until you receive a score of 100%.) If you encounter problems completing the homework, you can obtain instructor assistance or embedded tutorial assistance or attend an instructor lab. I will drop your lowest homework. **NO LATE HOMEWORK IS ACCEPTED.**

Unproctored OL Quizzes: In order to help you remain current in your studies, (unproctored) on-line quizzes are required at the end of each chapter. They are a combination of multiple choice, true false, and minor problem solving with some fill in the blanks. These quizzes should be used to assess your progress and understanding of chapter materials. The due dates are posted on the attached schedule of assignments. Each quiz is worth 10 points and must be submitted by the due date. They are timed at 60 minutes and may be accessed ONLY ONCE per chapter. Once you access them, the timer starts running. You cannot access them again. There are no make up quizzes. I will drop your lowest quiz score. **YOU CANNOT COMPLETE YOUR WITHOUT THE CONNECT ACCESS CODE. NO LATE QUIZZES ARE ACCEPTED.**

Smart Book/Learn Smart Assignments – Smart Book (previous called LearnSmart) is an adaptive learning program that uses your performance to determine how you learn. It knows when

you need practice, when it's time for you to learn something new and when you're likely to forget material. LearnSmart can even identify your level of confidence you have on a topic. These assignments are HIGHLY RECOMMENDED but are OPTIONAL (**There is no point value assigned to them.**). They can be accessed either before the chapter (as you read through the e-book) or after the chapter. They should be completed BEFORE the exam as shown on the Schedule of Activities. DO NOT wait until the night before the exam to attempt these. They are designed to assess your understanding and should be done as you progress through the chapters and built into your weekly study regimen. I find that students who utilize this feature score MUCH BETTER on exams.

Study Suggestions for ACCT 102 – YOU MUST BE PREPARED:

- **READ** the chapter **PRIOR** to class or prior to watching the recorded lectures. (Either read the hardcover book or use Learn Smart to read the ebook) Use a highlighter pen as you read.
- Consider **preparing an outline** leaving space between topics that you can augment after you watch the lecture.
- If you are a visual learner, **Review the PowerPoint** PRIOR to class to reinforce concepts.
- **View the REQUIRED Video Presentation module** prior to class and prior to due date.
- **Set aside consistent time blocks for recorded lectures** – take detailed notes and practice. (I highly recommend you use the Excel files which have been set up for the assigned exercises and problems. You should complete these with me as part of the lecture, or prepare solutions to them on your own and check the answers given in the lecture.)
- **Attempt the homework** as instructed BY HAND or on Excel. Enter the solutions into Connect. Bring any questions to the next class – use embedded tutorial services and instructor lab services if needed.
- **Use Learn Smart to assess readiness.**
- **PRACTICE/PRACTICE/PRACTICE and address any weaknesses!**
- Take graded quiz.

Go to next chapter. Repeat!

Embedded tutor We have an embedded tutor assigned to your class. The tutor has taken the class, is VERY RESPONSIBLE, loves to HELP STUDENTS, and has successfully transferred recently. I look forward to our tutor being a WONDERFUL RESOURCE to all of us.

Accounting Labs - Instructor-led Accounting tutorial labs are offered via live Zoom sessions. The days and are located in the introductory module. No appointment is needed. USE THESE RESOURCES!

Writing Assignments: The business world insists that business students possess adequate writing skills. During the semester you will be required to do two assigned brief writing exercises. on two Wall Street Journal (WSJ) articles. These assignments will be graded primarily for content. However, proper vocabulary, grammar, punctuation, and spelling will be considered when points are assigned. You will need to either attach a copy of the article you read or provide the URL reference in your submissions.

There will also be course specific writing assignments including a term project due near the end of the semester. Further details can be located in the Canvas module.

Group Work During this pandemic group work has been suspended due to logistical issues.

Remotely Proctored Examinations: PREPARATION IS KEY!!! Exams will be proctored using Proctorio software via the Connect homework site. All you need is a computer with a web cam, access to the Chrome browser and a strong internet connection. (Most computers already have webcams installed on them.) If you don't have one, hopefully you can borrow one to take the exams. Limited resources are available through Cerritos College. Reach out for ASSISTANCE EARLY IN THE SEMESTER to obtain further contact info if needed. More info on Proctorio can be found here: <https://proctorio.com/system-requirements>

Once you enter a proctored exam, Proctorio will give you a one-step "click" to enable a Chrome extension that is necessary for the program to work. This program is highly secure and has been used by many, many colleges and universities. If you have taken previous online courses, then you have probably used it before.

All exams are remotely proctored and are CLOSED NOTES and CLOSED BOOKS.

Treat the testing environment just as you would do in a live classroom. Use the restroom prior to exams. You must take the exam in ONE SITTING. **Once you start an exam, you MAY NOT LEAVE THE ROOM.** Cell phones need to be TURNED OFF and stored away during class time. There are NO NOTES allowed and NO OTHER DEVICES (except a calculator) may be used during an exam. You are NOT ALLOWED to access any websites (except the test) during the exam. You should try your best to take in a quiet location. I do understand that under the current circumstances this isn't always possible. Just do your best. The Proctorio software may record voice, screen, and internet traffic during the exam. ONLY FLAGGED EXAMS are ever reviewed. If you follow the same protocol for exams taken in class and in front of an instructor, then you don't have to worry about your test being flagged.

Exams may consist of chapter-oriented problems, true/false questions, matching, multiple-choice questions, definitions & terminology, work out from scratch problems and essay questions. No notes or study aids of any kind are allowed on exams. **You must take the exam on the scheduled date.** There are no make-up exams, unless there are severe/unusual *documented* circumstances discussed AHEAD OF TIME.

If you follow the same protocol for exams taken in class and in front of an instructor, then you don't have to worry about your test being flagged.

Course Grading: Students will be evaluated through a combination of exams, homework assignments, quizzes, video assignments, and writing assignments, and projects as noted below:

Points	Description
400	Four Proctored Exams @ 100 points each

110	Homework Assignments; 12 chapters @ 10 points per chapter; low one dropped
110	Unproctored On-Line Quizzes – 12 chapters @ 10 points per chapter; low one dropped
33	Video Presentations 12 chapters @ 3 points per chapter; low one dropped
0	Learn Smart Assignments HIGHLY RECOMMENDED but not graded
10	Wall Street Journal Write Ups – two @ 5 points each
10	Project – Capital Investments
20	Term Project – Financial Statement Analysis
25	Discussion Posts: 5 posts @ 5 points each
5	Participation
723	Total Points

Final Course Grades will be computed according to the following percentages:

Grade Percentage Points Needed

A	90 – 100%	651 - 723
B	80 – 89%	578 - 650
C	70 – 79%	506 - 577
D	60 – 69%	434 - 505
F	Below 60%	below 434

Departmental Student Learning Outcomes: Some specific learning outcomes for this class which are consistent with all other ACCT 102 courses on campus are as follows:

1. Analyze financial statements using vertical and horizontal analysis and the liquidity, solvency and profitability ratios. (Ch. 13)
2. Identify product vs. period costs in a manufacturing business and prepare statements of Cost of Goods Manufactured and Cost of Goods Sold. (Ch. 14)
3. Describe and journalize the flow of materials, labor and overhead costs in a job order costing system. (Ch. 15)
4. Describe and journalize the flow of materials, labor and overhead costs in a process costing system. (Ch. 16)
5. Allocate overhead costs to production using the plant-wide, departmental and Activity Based Costing (ABC) methods. (Ch. 17)
6. Use Cost-Volume-Profit calculations to evaluate performance and various 'what if' scenarios for a business using financial statement data. (Ch. 18)
7. Prepare and analyze an income statement using both absorption costing and variable costing approaches in a manufacturing business. (Ch. 19)
8. Prepare the operational components of a master budget and the resulting budgeted income statement, cash budget and projected balance sheet. (Ch. 20)
9. Prepare a flexible budget and analyze direct material and direct labor variances. (Ch. 21)
10. Distinguish between direct and indirect expenses and the bases for allocating costs to departments within an organization. (Ch. 22)
11. Identify relevant costs and apply them to short-term managerial decisions. (Ch. 23)
12. Analyze capital investment projects using the payback, accounting rate-of-return and net present value methods. (Ch. 24)

Communication: I often post announcements. Check the announcements frequently. Please update your e-mail address on **My Cerritos** and make sure you check the box that says that e-mail

is your preferred method of communication. If you do not do this, you may miss valuable class communications.

Email or Canvas Communication: **MAKE SURE YOU INCLUDE YOUR NAME, CLASS, STUDENT ID, AND NATURE OF QUESTION in the Subject line on all emails.** Example: “Debbie Johnson, ACCT 102, #123456, Help needed with Chapter 2 question 51.” If your email is missing this info, it may not be answered. I teach SIX CLASSES and have hundreds of students. Be specific in your communication and use proper grammar and observe rules of netiquette.

Policy Statement: Excessive absences/lack of participation, unsatisfactory progress, undesirable citizenship, or falsification of work may serve as a basis for a failing grade and/or dismissal from class. Work is to be done ALONE and INDEPENDENTLY. Most of the assignments are individual efforts – not group efforts unless explicitly stated as such. You may not share files or work. Submissions must be 100% completed by the enrolled student. I do not tolerate cheating in any manner. The college and I take academic honesty issues very seriously. I expect ethical behavior and integrity inside and outside of the classroom. Students who commit academic dishonesty will be dealt with according to the college’s Academic Honesty policy found in the schedule.

Attendance: One of the most important things you can do this semester is watch recorded lectures EACH WEEK. You are expected to attend class watching recorded videos regularly and making consistent progress on assignments. The school has a drop policy that I adhere to. When the hours of absence exceed those allowed by the institution, then the student is considered excessively absent and is subject to exclusion from class (see the Schedule of Classes for the official attendance policy). If for some reason you stop attending or participating in class, it is your responsibility to officially withdraw. If you do not officially withdraw, you may receive an undesirable grade. **The last day to withdraw is April 19, 2022.**

Accessibility Accommodations: I have made every effort to make this course accessible to all students. If you encounter a problem accessing anything in this course or you require an academic adjustment based on the impact of a disability, please discuss this with me and contact Student Accessibility Services (SAS) at 562.860.2451 ext. 2335 to discuss their disability related accommodations. Please submit the appropriate paperwork from SAS. Any testing accommodations requires prior authorization by SAS (previously known as DSPS) and compliance with approved procedures.

Basic Needs Insecurities: Many students are facing basic needs insecurities, especially with the impact of COVID19. Any student who is experiencing academic barriers due to basic needs (housing, food, or hygiene insecurities or due to an unexpected event or financial emergency) is encouraged to contact the Falcon’s Nest to discuss potential resources available on campus and in the community. Email: falconsnest@cerritos.edu and Website: cerritos.edu/basic-needs. The [Falcon's Nest](http://cerritos.edu/basic-needs) website has more information

Canvas accounts: ALL OF YOUR COURSEWORK is in the Canvas platform. All enrolled students have access to the Canvas platform for this class. You can obtain access through the Cerritos Home Page. Use your 7-digit student ID number as your user ID. (If you have a 6-digit ID number, place a zero in front of it.) Your password is your birthdate. You can go in and change your password at MyCerritos. You will need this account to log in and complete assignments. If

you are not familiar with the Canvas platform, watch the readiness tutorials located in the left hand navigation menu of your Canvas site. **Once inside Canvas, access the course content using the Modules Link. You can access all the various assignments in Connect using the “Assignments” link**

Office Information: I want you to succeed!!! I am available for extra help during my office hours, before or after class, or on an appointment basis. My physical office is in the Business Education building. During this pandemic, all office hours will be held virtually via zoom as the campus remains closed. **(For future semesters my Physical Office is in BE – 104i.**

Office Hours: Mon/Tues/Wed/Thurs 7:45 – 8:30 am via zoom and also by appointment.

NOTE: As of this writing, Cerritos College has NOT ALLOWED in person office hours even though I am on campus this semester. Therefore, all office hours will be held live via Zoom. For security reasons, the zoom link is in your Canvas course. Use the Modules link and see the Introductory module near top. Or you can choose the Office Hour link at the bottom of your Canvas home page.

Phone: 562 860-2451 ext. 2712 (The best way to reach me is via Canvas message or through e-mail. Please do not leave voicemail messages unless you do not have access to e-mail. I do not check voice mails very often. I check emails multiple times daily.)

E-mail: [dljohnson@cerritos.edu](mailto:djohnson@cerritos.edu) This is the best way to contact me. You can email directly or use the Canvas site to message me. **Always include your name and class in the subject line of your email.** I teach six classes – and I need to know what class you are in at first glance on an email. I check my e-mail throughout the day and on weekends, except for Sundays. I try to answer all e-mails promptly and within 24 hours (unless there is a holiday).

Website Information: My traditional web page is located at <http://www.cerritos.edu/dljohnson>

Final Note: I am excited to have you in my class and look forward to embarking on this new academic journey as part of a team to help you reach your academic goals. I hope to display servant leadership characteristics along this journey. I love what I do. I look forward to being in the classroom. **Again, WELCOME to the class!**



The Schedule of Assignments is an integral part of this syllabus.