

Hagerstown Community College
MASTER SYLLABUS DOCUMENT

COURSE: ACC 210 – Managerial Accounting

INSTRUCTOR: Michael S. Metz, MBA, CMA, CFM **SEMESTER/YEAR:** Spring2017

COURSE DESCRIPTION: Managerial Accounting presents accounting as a system of producing information for use in internally managing a business. This course emphasizes the identification, accumulation, and interpretation of information for planning, controlling, and evaluating the performance of the separate components of a business. Included are the identification and measurement of the cost of producing goods or services and process to analyze and control these costs. Decision models commonly used in making specific short-term and long-term business decisions are also included, such as cost-volume-profit analysis, product costing systems, and comprehensive budgeting. By completing this course, you should be able to read and understand general financial statements and learn how a business plans and controls operations.

TEXTBOOK: Braun/Tietz; Pearson – Managerial Accounting 4th Edition

STUDENT LEARNING OUTCOMES

After completing this course, students should be able to utilize various Managerial Accounting methods and techniques to make more informed business decisions as well as be able to solve quantitative and qualitative problems commonly found in the management of modern organizations.

COURSE CONTENT OBJECTIVES

To provide students with a deeper and more comprehensive understanding of the Managerial Accounting principles outlined within the course, through the use of the following, as provided through the Pearson MyAccountingLab online platform:

The use of examples and exercises – The concepts and techniques will be illustrated through the presentation of Managerial Accounting theory as outlined in the assigned text book, and through the use of resources provided by the Pearson Managerial Accounting online platform.

Problem Solving – Students will solve a variety of problems outside of class. These assignments serve as one of the most important and useful learning components of the course, for it is through problem solving that one develops and tests their understanding of the concepts and application of Managerial Accounting concepts. The assignments also provide another communication link between the student and the instructor, as they inform the instructor about the student’s understanding of the concepts, and indicate a student’s capability to correctly apply and interpret the necessary techniques. They also provide the

instructor the opportunity to assist the student with explaining and interpreting the course subject matter.

ASSESSMENT PROCEDURES:

Assessment of class performance will be divided between homework and class assignments:

Exams (4 Total)*	65%
Homework Assignments	35%

*All Exams will be administered in the HCC Testing Center located in the LRC Building – 3rd floor

Pearson MyAccountingLab

Homework: Students will utilize the Pearson online platform to complete the graded homework requirement of the course. There will be homework assignments for each chapter. Homework that is assigned must be completed by the date specified, or a penalty of 50% will apply to all problems not completed by the assigned due date. Homework assignments are very important to the study of accounting and students should allow for a considerable amount of time outside of the classroom to complete them.

Late or missed assignments – Any student who must miss an exam is expected to notify the instructor before the exam. Exams that are not made up in a timely manner are subject to grade reductions.

If you experience an emergency and miss an exam, contact your instructor. Under emergency circumstances, a makeup exam might be given at the discretion of the instructor. If permission to make-up a missed exam is given, the exam will be given at the Academic Testing Center and will not be the same exam given online. If technical difficulties occur during an online exam and the student is unable to complete the exam, the student will need to go to the Academic Testing Center to take another exam. There are no make ups for quizzes and homework and due dates will not be extended for homework assignments. The instructor reserves the right to modify the course content and/or the testing procedures as is determined necessary.

CONTACT INFORMATION:

Daytime Phone: 717-404-5874 (cell)

Nights and Weekends: Same

Email: MichaelS0819@gmail.com

Copy to: mike.metz@f-mtrust.com

Email Weekends: Same

Office: None

Office Hours: None

Total Hours of Coursework – To earn one academic credit at HCC, students are required to complete a minimum of 37.5 clock hours (45 fifty-minute “academic” hours) of coursework per semester. Those hours of coursework may be completed through a combination of hours within the classroom and hours outside the classroom. Certain courses may require more than the 37.5 minimum hours of coursework per credit. For most classes, students should expect to do **at least 2** hours of coursework outside of class for each hour of in-class coursework.

Attendance Policy (for lecture classes only) – Students are expected to attend all classes. In the case of absence due to emergency (illness, death in the family, accident), or participation in official College functions, it is the student’s responsibility to confer with the instructor about the absence and missed course work. Students should call or e-mail their instructor on the day of any absence from class. Students absent from an announced (major) test or examination, unless authorized, may be given an equivalent examination at a later date at the discretion of the instructor. Students contemplating withdrawing from a course should read the section of the catalog entitled “Withdrawal and Course Changes.”

Academic Integrity – The HCC Student Code of Conduct is published in the College Guide: A Handbook Planner for Students and may be obtained in the Student Activities Office. The Code of Conduct includes principles, rights, and prohibited conduct related to academic integrity and due process.

Services for Students with Disabilities: Students may receive reasonable accommodations if they have a diagnosed disability and present appropriate documentation. Students seeking accommodations are required to contact the Disability Support Services (DSS) office as early as possible. Students may contact a DSS staff member for an appointment at dss@hagerstowncc.edu or at 240-500-2530.