

Navajo Technical University
PO Box 849, Crownpoint, NM 87313

<http://www.navajotech.edu>

Tel: (505) 387-7401

Course Title: Managerial Accounting
Course #: ACG 225-ONL

Credit Hours: 3
Semester: Spring 2022
Cap: 25

Faculty: Mrs. Sharon Watson-Murray

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Office: N/A

Office Phone: (928) 814-7261

Office Hours: 6:00 – 8:00 p.m.

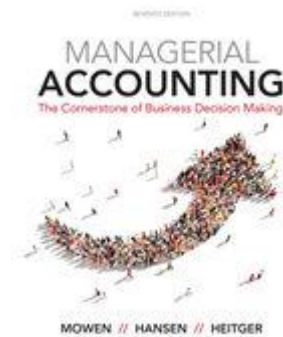
Preferred Communication: Email (will respond within 24 hours)

Modality: Fully Online

Class Location and Meeting Times: Blackboard @ <https://id.quicklaunch.io/navajotech> & CengageNOWv2 @ www.cengage.com

Meeting Hours and Online Hours: No meeting hours required.

Required Materials:



Textbooks: Managerial Accounting: The Cornerstone of Business Decision-Making, 7th Edition Maryanne M. Mowen; Don R. Hansen; Dan L. Heitger ISBN-13: 978-1-337-11577-3

(Note: Cengage's Unlimited Access Code will provide the ebook online. Students have the option to purchase or rent a physical book if they wish to.)

Access Code: **Cengage Unlimited Access Code** to access coursework in CengageNOWv2.

CNOWv2 Course Key: **E-Y84E4E5WZJJET**

Opens: January 18, 2022

Tools: None

Laptop and Internet Access: Every student is required to own a laptop and have internet access.

Lab Fee (if applicable): None

Mission, Vision, and Philosophy

Mission: Navajo Technical University honors Diné culture and language, while educating for the future.

Vision: Navajo Technical University provides an excellent educational experience in a supportive, culturally diverse environment, enabling all community members to grow intellectually, culturally, and economically.

Philosophy: Through the teachings of Nitsáhákees (thinking), Nahátá (planning), Íina (implementing), and Siihasin (reflection), students acquire quality education in diverse fields, while preserving cultural values and gaining economic opportunities.

Course Description

This course examines the principles, techniques, and uses of accounting in the planning and control of business organizations from a management perspective. Managerial Accounting help managers know the impact of various strategic and operational decisions on key nonfinancial performance measures and their eventual impact on the organization's financial performance. The importance of understanding of all value chain components that affect the organization, including research and development, production, marketing, distribution and customer service.

Managerial Accounting: The Cornerstone of Business Decision-Making, 7TH Edition is designed to focus on the study of cost accumulation for product costing purposes and the use of accounting information by management for decision making purposes. Both traditional and modern manufacturing and service organization techniques are examined. The student will learn different elements of cost in business organizations, describe, compare, and contrast traditional and contemporary management accounting systems. Understand and analyze basic cost behavior patterns and analyze cost volume profit relationships. Differentiate between absorption costing vs variable costing and explain the related implications for income statements and cost-volume-profit relationships. Learn the different types of budgeting, the components of a master budget and flexible budget. Students will learn the concepts of standards, variances and other quality measures and their uses in manufacturing and service firms.

COURSE OUTCOMES	COURSE MEASUREMENTS
A strong understanding of the differences between managerial and financial accounting.	Tests Assessments Rubrics Presentations
A strong understanding of the importance of ethical behavior for managers and managerial accountants.	
A strong understanding of direct and indirect cost and how costs are assigned to products and services.	
A strong understanding of cost behavior, mixed and step costs.	
An ability to prepare income statements for manufacturing and service organizations.	
A strong ability to understand the difference between job-order costing and process costing.	
A strong ability to explain functional-based, volume-base, activity-based costing system & customer based-costing system managements can be used.	
A strong ability to use managerial accounting vocabulary.	
A strong ability to determine and calculate cost flows with process manufacturing.	
An ability to prepare a cost-volume-profit graph and explain its meaning.	
An ability to communicate with Managerial Accountants.	

Connections to Program Assessment (Course-Embedded Measures)

Course Activities

Week	Date	Class Topics/Reading Due	Assignments & Supplements	Assessments
1	January 17-28	Pre-Assessment & Syllabi Chapter 1-Introduction to Managerial Accounting 01/17 Holiday – MLK Day 01/19-20-Late Registration 01/21–Last day to Add/Drop	<ul style="list-style-type: none"> • What is Accounting? • How to Use CNOWv2 • Class Prep • Reading • Homework • Chapter Test • ebook • Powerpoint • Videos 	Pre-assessment test
2	January 24-28	Chapter 2 – Basic Managerial Accounting Concepts	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Chapter Test • ebook • Powerpoint • Videos 	
3	January 31– February 4	Chapter 3 – Cost Behavior and Forecasting	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Chapter Test • ebook • Powerpoint • Videos 	
4	February 7-11	Chapter 4 – Job-Order Costing and Overhead Application	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Chapter Test • ebook • Powerpoint • Videos 	
5	February 14- 18	Chapter 5 – Activity-Based Costing and Management	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Chapter Test • ebook • Powerpoint • Videos 	
6	February 21- 25	Chapter 6 – Process Costing 02/21 Holiday-President’s Day	<ul style="list-style-type: none"> • Class Prep • Reading 	

		02/25 Graduation Petition due	<ul style="list-style-type: none"> • Homework • Chapter Test • ebook • Powerpoint • Videos 	
7	February 28- March 4	Chapter 7 – Cost-Volume- Profit Analysis: A Managerial Planning Tool	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Chapter Test • ebook • Powerpoint • Videos 	
8	March 7-11	Chapter 8 – Short-Run Decision Making: Relevant Costing 03/07-11 Midterm Week 03/07 Midterm Exam	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Chapter Test • ebook • Powerpoint • Videos 	
9	March 14-18	Chapter 9 – Profit Planning 03/14-18 Spring Break	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Chapter Test • ebook • Powerpoint • Videos 	
10	March 21-25	Chapter 10 – Standard Costing and Variance Analysis	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Chapter Test • ebook • Powerpoint • Videos 	
11	March 28- April 1	Chapter 11 – Performance Evaluation and Decentralization 03/31 Last day to withdraw with “W”	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Chapter Test • ebook • Powerpoint • Videos 	
12	April 4-8	Chapter 12 – Capital Investment Decisions 11/11 Holiday – Veterans Day	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Chapter Test • ebook • Powerpoint • Videos 	

13	April 11-15	Chapter 13 – Emerging Issues in Managerial Accounting	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Chapter Test • ebook • Powerpoint • Videos 	
14	April 18-22	Chapter 14 – Statement of Cash Flows 11/25-26 Holiday – Thanksgiving Day/NN Family Day	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Chapter Test • ebook • Powerpoint • Videos 	
15	April 25-29	Chapter 15- Financial Statement Analysis Final Exam	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Chapter Test • ebook • Powerpoint • Videos 	
16	May 2-6	Project Presentation		Observation Assessment - Prepare and Present Financial Reports
17	May 9-13	05/9-12 Finals Week 05/10 All assignments due 05/12 Grades due to the Registrar 05/13 Spring Graduation		

Grading Plan

Homework:

Class Participation:

Project(s):

Quizzes:

Mid-term:

Final Exam:

Portfolio:

A = 100-90%

B = 89-80%

C = 79-70%

D = 69-60%

F = 59% or less

Assignment Policy:

The above grading plan will be followed in this course. CengageNOWv2 (CNOWv2) is a learning management system to be used for this course. As an introductory to each chapter topic will use Class Prep and any Here's How video clips as required. A total of 50 points will be added to this learning tool. CNOWv2 will generate the homework assignment consisting of exercises, problems, and mastery problems online for each chapter consisting of ten problems and worth 100 points. Chapter tests are worth 100 points and will be generated in CNOWv2 consisting of ten problems. Chapter tests will consist of true or false, multiple choice, and working problem solutions. The results of the above three will be recorded to constitute your current grade status.

Course Policies:

It is the intent of this course to follow the textbook's chapters 1-15 as described. A new chapter is introduced for each week to cover the textbook to its entirety by the end of the semester. Videos are embedded in Blackboard and CengageNOWv2 to assist with your comprehension. Required assignments have specific deadlines. Class Prep, CNOWv2, and Homework assignments are due each week on Sundays by 11pm. Due dates will be enforced. Class Prep assignments and Chapter Tests have no grace period and will not be available after their due date. Homework assignments will impose a 10% late penalty each day its late up to three days. Thereafter assignments will not be accepted. Chapter tests will be made available on Fridays and due for submission on Sundays by 11pm.

If you are struggling with your work email your instructor immediately to seek assistance. There are additional tools or resources in your online environment for tutorship, and/or further explanation. At all cost avoid missing deadlines as this will hinder your grade status. Feedback to homework is provided for clarification of assignments.

This course is being offered online however as your facilitator you can contact me through email as needed. I will respond within a 24-hour period or less. I am also available for a face-to-face meeting by appointment only.

Grading Policy

Students must do their own work. Cheating and plagiarism are strictly forbidden. Cheating includes (but is not limited to) plagiarism, submission of work that is not one's own, submission or use of falsified data, unauthorized access to exams or assignments, use of unauthorized material during an exam, or supplying or communicating unauthorized information for assignments or exams.

Participation

Students are expected to attend and participate in all class activities. Points will be given to students who actively participate in class activities including guest speakers, field trips, laboratories, and all other classroom events.

Cell phone and headphone use

Please turn cell phones off **before** coming to class. Cell phone courtesy is essential to quality classroom learning. Headphones must be removed before coming to class.

Attendance Policy

Students are expected to attend all class sessions. If more than ten minutes late, students will be counted as absent. A percentage of the student's grade will be based on class attendance and participation. Absence from class, regardless of the reason, does not relieve the student of responsibility to complete all course work by required deadlines. Furthermore, it is the student's responsibility to obtain notes, handouts, and any other information covered when absent from class and to arrange to make up any in-class assignments or tests if permitted by the instructor. Incomplete or missing assignments will necessarily affect the student's grades. Instructors will report excessive and/or unexplained absences to

the Counseling Department for investigation and potential intervention. **Instructors may drop students from the class after three (3) absences unless prior arrangements are made with the instructor to make up work and the instructor deems any excuse acceptable.**

Study Time Outside of Class for Face-to-Face Courses

For every credit hour in class, a student is expected to spend two hours outside of class studying course materials.

Study Time for Hybrid or Blended Courses

For a hybrid or blended course of one credit hour, a student is expected to spend three hours per week studying course materials.

Study Time for Online Courses

For an online course of one credit hour, a student is expected to spend four hours per week studying course materials.

Academic Integrity

Integrity (honesty) is expected of every student in all academic work. The guiding principle of academic integrity is that a student's submitted work must be the student's own. Students who engage in academic dishonesty diminish their education and bring discredit to the University community. Avoid situations likely to compromise academic integrity such as: cheating, facilitating academic dishonesty, and plagiarism; modifying academic work to obtain additional credit in the same class unless approved in advance by the instructor, failure to observe rules of academic integrity established by the instructor. **The use of another person's ideas or work claimed as your own without acknowledging the original source is known as plagiarism and is prohibited.**

Diné Philosophy of Education

The Diné Philosophy of Education (DPE) is incorporated into every class for students to become aware of and to understand the significance of the four Diné philosophical elements, including its affiliation with the four directions, four sacred mountains, the four set of thought processes and so forth: Nitsáhákees, Nahát'á, Íina and Siih Hasin which are essential and relevant to self-identity, respect and wisdom to achieve career goals successfully.

At NTU's Zuni Campus, the A:shiwí Philosophy of Education offers essential elements for helping students develop Indigenous and Western understandings. Yam de bena: dap haydoshna: akkya hon detsemak a:wannikwa da: hon de:tsemak a:ts'umme. *Our language and ceremonies allow our people to maintain strength and knowledge.* A:shiwí core values of hon i:yyułashik'yanna:wa (respect), hon delank'oha:willa:wa (kindness and empathy), hon i:yyayumola:wa (honesty and trustworthiness), and hon kohoł lewuna:wediyahnan, wan hon kela i:tsemanna (think critically) are central to attaining strength and knowledge. They help learners develop positive self-identity, respect, kindness, and critical thinking skills to achieve life goals successfully.

Students with Disabilities

Navajo Technical University is committed to serving all students in a non-discriminatory and accommodating manner. Any student who feels that she or he may need special accommodations should contact the Accommodations Office (<http://www.navajotech.edu/student-services#accommodations-services>) in accordance with the university's Disability Accommodations Policy (see http://www.navajotech.edu/images/about/policiesDocs/Disability_Exhibit-A_6-26-2018.pdf).

Email Address

Students are required to use NTU's email address for all communications with faculty and staff.

Final Exam Date: May 10, 2022