

Syllabus

Course Code: ACCT 112

Title: Managerial Accounting

Institute: Business and Social Science

Department: Accounting

Course Description: A study of financial information as presented for internal management purposes, with a focus on cost determination, cost control, performance evaluation and techniques for analyzing information for planning and decision making.

Prerequisites: ACCT 101

Corequisites: None

Credits: 3

Lecture Hours: 3

Lab/Studio Hours: 0

Required Textbook/Materials:

Managerial Accounting (LL) Eighteenth Addition/Garrison, Noreen Brewer/McGraw-Hill
Connect access code required

Additional Time Requirements:

For information on Brookdale's policy on credit hour requirements and outside class student work refer to Academic Credit Hour Policy <https://www.brookdalecc.edu/vp-learning/academic-credit-hour-policy/>

Practice problems before testing.

Additional Support/Labs:

See <https://www.brookdalecc.edu/academic-tutoring/>

Course Learning Outcomes:

Upon completion of this course, students will be able to:

- recognize which information is relevant to management decision making.
- collect, analyze, and evaluate such information in the context of the decision at hand.
- create reports that are clear, concise and precisely targeted using appropriate information.

Course Content:

Unit 1

Chapter 1 Managerial Accounting and Cost Concepts
Chapter 2 Job Order Cost/Unit Product Cost
Chapter 3 Job Order Cost/Cost Flow

Unit 2

Chapter 4 Process Cost
Chapter 5 Cost-Volume-Profit Relationships
Chapter 6 Variable Cost/Segment Reporting

Unit 3

Chapter 7 Activity Based Costing
Chapter 8 Master Budgeting
Chapter 9 Flexible Budgets/Performance

Unit 4

Chapter 10 Standard Costs and Variances
Chapter 11 Responsibility Accounting Systems
Chapter 12 Strategic Performance Measurement

Department Policies:

Students will take four-unit exams at the location and time designated by their instructor. If a student does not take the exam with the instructor, the student must take the exam within one week and before the next class meeting at the location and time determined by the instructor. If the student does not take the exam within the time allowed, the student will receive a ZERO on the exam. The student must have a valid Brookdale ID to take an examination. Homework is assigned weekly and must be completed within 7 days.

Any incidence of cheating will be fully processed in accordance with Brookdale Community College Regulation 6.3000 entitled STUDENT CONDUCT and the Student Conduct Code, Section V, "Academic Integrity Code" as found in the student handbook. Any student found to be utilizing notes, receiving assistance or in any way cheating on an exam will receive a zero grade for that exam. The student will receive an "F" grade for the course. Accordingly, programmable calculators and cell phones will not be allowed for use during examinations. The examination will be considered completed should a student leave the classroom or testing center for any reason.

Grading Standard:

The final grade will be comprised of four (4) unit examinations and twelve (12) online homework assignments including Smart Book and Graded Homework. The exams will account for 60%, and the chapter homework assignments for 40% of the final grade.

There is no retesting in this course.

Attendance is mandatory for in person and Remote Live classes. 3 or more absences without a medical excuse will result in an F for the course. 3 or more times late to class will equal 1 absence.

The final grade will be based upon the following scale:

A	90 -100
A-	87 - 89
B+	84 - 86
B	80 - 83
B-	77 - 79
C+	74 - 76
C	70 - 73
D	65 - 69
F	64 and below

College Policies:

As an academic institution, Brookdale facilitates the free exchange of ideas, upholds the virtues of civil discourse, and honors diverse perspectives informed by credible sources. Our College values all students and strives for inclusion and safety regardless of a student's disability, age, sex, gender identity, sexual orientation, race, ethnicity, country of origin, immigration status, religious affiliation, political orientation, socioeconomic standing, and veteran status. For additional information, support services, and engagement opportunities, please visit www.brookdalecc.edu/support.

For information regarding:

- Academic Integrity Code
- Student Conduct Code
- Student Grade Appeal Process

Please refer to the [student handbook](#) and [catalog](#).

Notification for Students with Disabilities:

Brookdale Community College offers reasonable accommodations and/or services to persons with disabilities. Students with disabilities who wish to self-identify must contact the Accessibility Services Office at 732-224-2730 (voice) or 732-842-4211 (TTY) to provide appropriate documentation of the disability and request specific accommodations or services. If a student qualifies, reasonable accommodations and/or services, which are appropriate for the college level and are recommended in the documentation, can be approved.

Mental Health:

24/7/365 Resources:

- Monmouth Medical Center Psychiatric Emergency Services at **(732) 923-6999**
- 2nd Floor Youth Helpline – Available to talk with you about any problem, distress, or hardship you are experiencing. Call or text at **888-222-2228** or visit the website at <https://www.2ndfloor.org/>

Faculty Counselors:

- Students who need to make an appointment with a faculty counselor can do so by calling 732-224-1822 (non-emergency line) during business hours. Faculty counselors are licensed mental health professionals who can assist students and refer them to other mental health resources.

Diversity Statement:

Brookdale Community College fosters an environment of inclusion and belonging. We promote a safe and open culture, encourage dialogue respecting diverse perspectives informed by credible sources, and uphold the virtues of civil discourse. We celebrate all identities with the understanding that ultimately, diversity, equity, and inclusion cultivate belonging and make us a stronger Brookdale community.

**The syllabus is intended to give student guidance in what may be covered during the semester and will be followed as closely as possible. However, the faculty member reserves the right to modify, supplement, and make changes as the need arise.*