



Course Syllabus SEMESTER

School of Business, Hospitality Management, and Public Safety

Course Name:	Cost and Managerial Accounting
Course & Section Number:	ACC 203-XXX
Meeting Day(s) & Time(s):	
Credits:	4
Contact Hours:	4
Instructor's Name: *	
Office Hours & Location:	
On-line Office Hours:	
OCC Phone:	
OCC Email: *	
Additional Contact Information:	

*Please use only Owens email for course communications.

Catalog Description: In-depth study of cost accounting examines manufacturing costing, job order costing, process costing and internal control. Covers advanced managerial accounting, including cost behavior, cost allocation, cost-volume-profit relationships, profit planning, standard costing, relevant cost and capital budgeting.

Co-Requisites: None

Prerequisites: ACC 102

Current Textbooks, Materials:

Datar/Rajan - Horngren's Cost Accounting: A Managerial Emphasis, 17th edition.
Access Code for Pearson Publisher's website MyAccountingLab.

What You Will Learn in the Course

Course Objectives:

1. The course will teach the students to measure product and period costs.
2. The course will teach the students to identify fixed and variable costs.
3. The course will provide students the ability to do Cost -volume - profit analysis.
4. The course will demonstrate to students the process of budgeting and control.
5. The course will teach the students the process of Profit planning.
6. The course will teach the students to identify relevant costs and the process of decision making.
7. The course will enable the students to prepare Capital budgeting.

Student Learning Outcomes:

Students will:

Outcome	Where Assessed
1. Demonstrate the knowledge of Costing systems.	Chapters 4 & 5 Homework Chapters 4 & 5 Quiz
2. Demonstrate their understanding of Cost concepts and cost behavior.	Chapters 1, 2, 10 Homework Chapters 1,2, & 10 Quiz
3. Demonstrate Cost-volume-profit relationships.	Chapters 3 Homework Chapters 3 Quiz
4. Explain Profit planning and prepare Master budget	Chapters 6, 13 & 14 Homework Chapters 6, 13 & 14 Quiz
5. differentiate relevant costs and irrelevant costs for decision-making and apply in non-routine decision analysis	Chapter 12 Homework Chapter 12 Quiz
6. Analyze financial information and perform Capital Budgeting and make decisions.	Chapter 22 Homework Chapter 22 Quiz

Program Outcomes:

The following program outcomes are assessed in this course

Outcome	Where Assessed
3. Interpret financial information to make decisions, recognize and resolve problems and inaccuracies.	Chapters 10,12, 13, & 14 Homework Chapters 10,12, 13, & 14 Quiz

Institutional General Education Competencies:

As a student at Owens Community College, you will take General Education courses as part of your degree program. While specific to the General Education courses, will be reinforced in many of your degree program major courses and may be measured in your capstone course(s) and others as identified.

Competency	Where Assessed
Think analytically, critically, and creatively.	Chapter 22 Homework Chapter 22 Quiz

Academic Support

Disability Services Resource Center: If you have a disability or acquire one, you may be entitled to receive reasonable accommodations intended to assure you an equal opportunity to participate in and benefit from the program. To receive more information or to register for accommodations, please contact the Disability Resource Center at 567-661-7007, email disability@owens.edu, visit <https://www.owens.edu/disability/>, or stop by College Hall 124.

Tutoring Services: Owens Community College offers academic tutoring and assistance in a variety of subjects including: accounting, computing, economics, mathematics, science, and writing. For more information go to: <https://www.owens.edu/successcenters/>.

Counseling Services: Counseling Services provides assistance to students experiencing personal, educational, interpersonal/relationship, family, social, or psychological difficulties. If you feel you may benefit from this service, please contact them at counselingservices@owens.edu. More information is at <https://www.owens.edu/counseling/>.

Campus and Community Connections: The Center for Campus and Community Connections (College Hall 123) is a walk-in office created to provide retention support through resource stability initiatives and community connections. Go here for more information: <https://www.owens.edu/connection/> or contact connections@owens.edu

Owens Library: The Owens Library offers two locations (Toledo and Findlay) as well as online resources. For more information visit <https://www.owens.edu/library/>.

Students can find more information on campus resources, student support, student life, and security at this [link](#).

General Information

Student Code of Conduct: All students are expected to follow Owens Community College's [Student Code of Conduct](#), which includes academic honesty, encompassing plagiarism. See the [Board Policy](#) for more information.

Anti-Discrimination and Harassment & Title IX/Sexual Misconduct: All students, faculty, and staff are expected to follow Owens Community College's [Anti-Discrimination and Harassment Policy](#) and the College's [Title IX Policy](#)/Sexual Misconduct Procedures and Guidelines. The College strictly prohibits and will not tolerate harassment, discrimination, intimidation, or hostile/offensive working or learning environments.

Religious Accommodations: A student seeking an accommodation for an absence permitted under Ohio's Testing Your Faith Act must provide the instructor with a written email notice with the specific dates for an absence, and must do so not later than fourteen (14) days after the first day of instruction. Alternative accommodations are not retroactive, and no academic penalty will be imposed for an absence under the policy*. The request for an alternative accommodation will be kept confidential. Students with questions about a religious accommodation under Ohio's Testing Your Faith Act may contact the College's Office of Academic Affairs: provost@owens.edu

The policy may be found on the Owens website: [3358:11-2-63 Accommodation](#) for a Student Absence for the Observance of Religious Beliefs and Practices Policy

Document Collection: Throughout the semester, your instructors may ask for a variety of assignments including tests and/or quizzes for student learning of institutional general education competencies or program assessment. Please save all your class materials until the end of the semester.

Classroom Admittance: OCC classes shall only be attended by the officially registered OCC students or perspective students, instructor of record, guest lecturer, or substitute. Visitors are not permitted to be in the classroom and should not be invited to attend or

participate in the class. See [FERPA](#) regulations for more information.

Use of AI Tools: This course requires you to complete various assignments that assess your understanding and application of the course content. You are expected to do your own work and cite any sources you use properly. You are not allowed to use any artificial intelligence (AI) tools, such as chatbots, text generators, paraphrasers, summarizers, or solvers, to complete any part of your assignments. Any attempt to use these tools will be considered academic misconduct and will be dealt with according to the Owens Community College academic integrity policy. Students are expected to complete all work independently and without the assistance of AI-generated content. If you have any questions about what constitutes acceptable use of AI tools, please consult with the instructor *before* submitting your work.

Student Responsibilities & Instructor Expectations

Discussion Board: The Discussion Board is considered to be an important part of this course as the student cannot be examined on all aspects of the course. Since Discussion Board time will be used to develop text material, and to supplement as well, participation becomes meaningful to the grading process. Participation in the Discussion Board will be graded by giving each student a maximum of 10 points for every Discussion Board posting. A student's "presence" in the Discussion Board but without adequate contribution to the process, both in quality and quantity, will result in a proportionate reduction of the 10 points assigned to each of the 11 Discussion Boards. It is expected that the student will engage in a minimum of two (2) postings (per chapter) consisting of answers to questions, comments and/or other constructive responses for each Discussion Board to obtain full points. You must answer the question and comment on one of your classmates' postings. Each posting must be a minimum of two (2) complete sentences and of substantive content relating to the Discussion Board topics for that session. Responding by saying 'I agree with your comment' is not considered a substantive post.

Homework: Each homework assignment is worth 20 points. Late homework will not receive credit. Students are encouraged to work independently on homework assignments.

Homework assignments will be submitted through the Pearson publisher's website MyAccountingLab that is accessed with your username and password. You will register for Pearson using the access code provided when you purchased your text, (it is bundled with your textbook) or you may purchase an access code during the registration process. You will register directly from Black Board using the directions provided by your instructor.

Quizzes: There will be a 50-point quiz per chapter. **The quizzes will be submitted through the publisher's website also.**

Make-up Policy:

Make-up exams will be given only at the discretion of the instructor, and *only* upon submission of a verifiable reason for missing the exam. A “reason” means extraordinary circumstances beyond the control of the student.

Please Note: DATE is the last day students can drop the course without receiving an official letter grade. Please consult with your academic advisor prior to end of semester to review options.

Grading Timeline:

Assignments that are submitted by the due date will be graded and returned/recorded in the grade center within 1 week. Assignments that are submitted after the due date may take up to 2 weeks before I am able to grade it

Course Participation and Communication:

- Dedicated and persistent participation is necessary to achieve the expected goals from this online course. Often, web courses can be more demanding than traditional courses because the student must read, comprehend the chapter material, use critical thinking and time management skills to accomplish the course goals satisfactorily. Student participation is crucial to success, so check e-mail, announcements, messages, assignments, and all other Blackboard areas regularly.
- For communication, you can e-mail me at EMAIL. Be sure to sign your email with your full name. Also, include the course number and section in the subject line. I will do my best to respond to your emails within 24 hours on weekdays and within 48 hours on weekends
- Problems with online participation or software should be directed to the Owens Computer HELP desk at 567-661-7120, and email/text me immediately to discuss and resolve the situation.

How Grades are Determined and Major Assignments

Evaluation Measure The grade points for the areas of work are as follows.	Student Learning Outcomes Assessed	Value
Discussion Boards (11 @ 10 points each)	1-6	110 points
Homework (14 @ 20 points each)	1-6	280 points
Quizzes (14 @ 50 points each)	1-6	700 points
Total		1090 points

The final course grade is to be computed using the following weights.

Evaluation Measure	Value	Student Learning Outcome Assessed
Discussion Boards	10%	1-6
Homework	26%	1-6
Quizzes	64%	1-6

Grading Scale:

Percentage of Possible Points	Grade	Points
90-100%	A	981-1090
80-89%	B	872-980
70-79%	C	763-871
60-69%	D	654-762
Below 60%	F	0-653

Important Dates to Remember (for 16-week classes): SEMESTER	
DATE	Fall Semester Begins
DATE	Last day to ADD 16-week classes (w/o faculty signature)
DATE	Last day to DROP (100% refund)
DATE	Last day to DROP (60% refund)
DATE	Last day to DROP (50% refund)
DATE	Exam Week
DATE	Last Day of Classes
DATE	Last Day to Drop Course Without a Letter Grade
DATE	Commencement

Tentative Class Assignments:

Due Dates	Assignment Due
End of Week 1	MYACCOUNTING LAB REGISTRATION NO ASSIGNMENTS ARE DUE
End of Week 2	INTRODUCTION DISCUSSION BOARD CHAPTER 1 HW & QUIZ DUE
End of Week 3	CHAPTER 2 HW & QUIZ DUE
End of Week 4	CHAPTER 3 DISCUSSION BOARD, HW & QUIZ DUE
End of Week 5	CHAPTER 4 DISCUSSION BOARD, HW & QUIZ DUE
End of Week 6	CHAPTER 5 DISCUSSION BOARD, HW & QUIZ DUE
End of Week 7	CHAPTER 7 DISCUSSION BOARD, HW & QUIZ DUE
End of Week 8	CHAPTER 8 DISCUSSION BOARD, HW & QUIZ DUE
End of Week 9	CHAPTER 9 DISCUSSION BOARD, HW & QUIZ DUE

End of Week 10	CHAPTER 10 DISCUSSION BOARD, HW & QUIZ DUE
End of Week 11	CHAPTER 12 DISCUSSION BOARD, HW & QUIZ DUE
End of Week 12	CHAPTER 13 DISCUSSION BOARD, HW & QUIZ DUE
End of Week 13	CHAPTER 14 DISCUSSION BOARD, HW & QUIZ DUE
End of Week 14	CHAPTER 18, HW & QUIZ DUE
End of Week 15	Catch Up and Review
Finals Week Final Due Date	CHAPTER 22, HW & QUIZ DUE Due on DATE

Disclaimer: The instructor reserves the right to amend this syllabus as deemed necessary and will communicate such amendment to the students in the course. Please note that while unlikely, there is a possibility courses might need to change the delivery method due to external issues like public health concerns, weather issues, etc. If this happens, the college will communicate any changes via email and/or other communication methods.