



OWENS
COMMUNITY COLLEGE

Course Syllabus
SEMESTER

School of Business, Hospitality Management and Public Safety

Course Name:	Introductory Managerial Accounting
Course & Section Number:	ACC 221-XXX
Meeting Day(s) & Time(s):	Web Course
Credits:	3
Contact Hours:	3
Instructor's Name: *	
Office Hours & Location:	
On-line Office Hours:	
OCC Phone:	
OCC Email: *	
Additional Contact Information:	N/A

*Please use only Owens email for course communications.

Catalog Description: A further study of the topics facing today's accountant. The student learns corporate accounting for long-term assets accounting for liabilities and statement of cash flows.

Co-requisite: NONE

Prerequisite: ACC 220

Textbook:

- a. Intermediate Accounting, 2025 Release, Spiceland
- b. Access Code for Connect

Course Outcomes:

Upon the completion of the course work, the student will be competent in the following areas:

1. Accounting concepts and applications
2. Analyze and understand the Income Statement, Balance Sheet and Cash Flow Statement content and use
3. Be able to develop a business plan for a manufacturing and/or service company
4. Understand short-term planning
5. Understand and apply debt and equity financing for corporate entities

Student Learning Outcomes:

Outcome	Where Assessed
1. Demonstrate proper accounting treatment for investments in debt and equity securities	Chapter 12 HW Chapter 12 Quiz Exam 1
2. Determine the appropriate accounting treatment for accrued liabilities and contingent liabilities	Chapter 13 HW Chapter 13 Quiz Exam 1
3. Demonstrate proper accounting for debt financing	Chapter 14 HW Chapter 14 Quiz Exam 2
4. Explain the differences between operating and capital leases	Chapter 15 Chapter 15 Exam 2
5. Identify differences between pretax financial and taxable Identify the key differences between IFRS and U.S. GAAP	Chapter 16 HW Chapter 16 Quiz Exam 3
6. Understand and demonstrate how to account for dilutive securities and stock options, and understand the analysis issues related to earnings per share	Chapter 18 HW Chapter 18 Quiz Exam 3
7. Identify the key differences between IFRS and U.S. GAAP	IFRS Research Paper

Program Outcomes:

The following program outcomes are assessed in this course

Outcome	Where Assessed
4: Work collaboratively, ethically and demonstrate professional responsibility.	IFRS Research Project

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
Communicate effectively	IFRS Research Paper

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 [4-17-Policy-Anti-Discrimination-Harassment.pdf](#) 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

CONNECT

"Connect" is a publisher's website. **Homework assignments, quizzes, and exams** will be completed through Connect.

You need an access code to use 'Connect'. The access code would have been supplied to you when purchasing the textbook at the Owens. Those of you purchasing the textbook from an outside source will have the responsibility to also purchase the access code.

Discussion Board Assignments:

There will be seven discussion board assignments in total. Discussion posts are completed through the blackboard.

IFRS Research Paper:

You are required to submit a research paper on IFRS. More information on the paper is posted under IFRS Research paper tab on blackboard.

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 before TIME 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
7 homework-25 points each	1-6	175
7 Quizzes-20 points each	1-6	140
7 Discussions-10 points each	1-6	70
3 exams–100 points each	1-6	150
IFRS Research Paper	7	100
Total		635 points

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

Evaluation Measure	Value	Student Learning Outcome Assessed
Homework (7 Homework):	27%	1-6
Quizzes (7 Quizzes):	22%	1-6
Discussions (11 Discussions)	11%	1-6
Exams (3 Exams):	24%	1-6
IFRS Research Paper	16%	7

Grading Scale:

Percentage of Possible Points	Grade	Points
90-100%	A	572-635
80-89%	B	508-571
70-79%	C	445-507
60-69%	D	381-444
Below 60%	F	0-380

Assignment Calendar

Date	Chapter - Topic
End of Week 1	DISCUSSION BOARD PERSONAL INTRODUCTION (10 Points Extra Credit)
End of Week 2	Chapter 11: Property, Plant, and Equipment and Intangible Assets: Utilization and Impairment CHAPTER 11 DISCUSSION DUE CHAPTER 11 HOMEWORK DUE CHAPTER 11 QUIZ DUE
End of Week 3	Chapter 12: Investments CHAPTER 12 DISCUSSION DUE CHAPTER 12 HOMEWORK DUE CHAPTER 12 QUIZ DUE
End of Week 4	Chapter 13: Current Liabilities and Contingencies CHAPTER 13 DISCUSSION DUE CHAPTER 13 HOMEWORK DUE CHAPTER 13 QUIZ DUE
End of Week 5	EXAM 1 (CHAPTERS 11,12,13)
End of Week 6	Chapter 14: Bonds and Long-term notes CHAPTER 14 DISCUSSION DUE CHAPTER 14 HOMEWORK DUE CHAPTER 14 QUIZ DUE
End of Week 7	Chapter 15: Leases CHAPTER 15 DISCUSSION DUE CHAPTER 15 HOMEWORK DUE

	CHAPTER 15 QUIZ DUE
End of Week 8	EXAM 2 (CHAPTERS 14, 15)
End of Week 9	Look into IFRS Research Paper Details
End of Week 10	NO ASSIGNMENTS ARE DUE
End of Week 11	IFRS RESEARCH PAPER OUTLINE DUE
End of Week 12	Chapter 16: Accounting for Income Taxes CHAPTER 16 DISCUSSION DUE CHAPTER 16 HOMEWORK DUE CHAPTER 16 QUIZ DUE
End of Week 13	Work on IFRS Research Paper
End of Week 14	Chapter 18: Shareholders' Equity CHAPTER 18 DISCUSSION DUE CHAPTER 18 HOMEWORK DUE CHAPTER 18 QUIZ DUE
End of Week 15	Work on IFRS Research Paper
End of Week 16	EXAM 3 (CHAPTERS 16 & 18)
Finals Week Final Due Date 5/6	IFRS RESEARCH PAPER DUE Due on Wednesday, May 6

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.