

Note:

Course content may be changed, term to term, without notice. The information below is provided as a guide for course selection and is not binding in any form, and should not be used to purchase course materials.

COURSE SYLLABUS

ACCT 212

MANAGERIAL ACCOUNTING

COURSE DESCRIPTION

A study of the fundamentals of managerial accounting with an emphasis on financial statement analysis, cost accounting measurement systems, cost-volume-profit analysis, managerial decision-making concepts, operational budgeting, standard cost systems and capital budgeting.

RATIONALE

A foundational course in principles of accounting designed primarily for accounting and business students as part of an integrated business education and also useful for any major who wishes to understand the language of business.

I. PREREQUISITE

For information regarding prerequisites for this course, please refer to the [Academic Course Catalog](#).

II. REQUIRED RESOURCE PURCHASE

Click on the following link to view the required resource(s) for the term in which you are registered: <http://bookstore.mbsdirect.net/liberty.htm>

III. ADDITIONAL MATERIALS FOR LEARNING

- A. Computer with basic audio/video output equipment
- B. Internet access (broadband recommended)
- C. Blackboard [recommended browsers](#)
- D. Microsoft Office

IV. MEASURABLE LEARNING OUTCOMES

Upon successful completion of this course, the student will be able to:

- A. Apply managerial accounting principles. (Program Learning Outcomes 1 & 3 – Introduced)
- B. Estimate costs using job order and process costing. (Program Learning Outcomes 1 & 3 – Introduced)
- C. Prepare master and flexible budgets. (Program Learning Outcomes 1 & 3 – Introduced)

- D. Integrate biblical principles related to managerial accounting. (Program Learning Outcome 4 – Emphasize)

V. COURSE REQUIREMENTS AND ASSIGNMENTS

- A. Textbook readings and lecture presentations
- B. Course Requirements Checklist

After reading the Course Syllabus and [Student Expectations](#), the student will complete the related checklist found in Module/Week 1.

- C. Connect Homework (8)

The student will be assigned homework to complete in Connect. The homework will consist of exercises, problems, and SmartBook/LearnSmart activities. All assignments for a given module/week are divided into weekly folders inside of the Connect system.

- D. Faith Integration Project

The student will be assigned to a group. A minimum 1000-word essay will be worked on as a group and then posted to the Discussion Board Forum and submitted via SafeAssign. The focus of this project is how the Bible relates to the topics covered in the course. It is strongly encouraged that the student reply to at least 2 other groups. An integration of the Bible must be explicitly shown in relation to a course topic in order to receive credit. In addition, at least 2 other outside, scholarly sources (the text may count as 1) must be used to substantiate the group’s position.

- E. Individual Learning Project

The student will explore a company’s annual report and answer 55 questions based on the annual report. The student will choose a company whose company name begins with the same letter as the student’s last name.

- F. Connect Exams (4)

There will be 4 exams to be completed through Connect. The questions will be true/false and multiple-choice, and vary in number depending on the exam. Questions may contain calculations. Exams 2–4 will be cumulative.

VI. COURSE GRADING AND POLICIES

- A. Points

Course Requirements Checklist	10
Connect Homework (1 at 29 pts, 1 at 66 pts, 2 at 68 pts, 1 at 71 pts, 1 at 39 pts, 1 at 27 pts, 1 at 32 pts)	400
Faith Integration Project	75
Individual Learning Project	125
Connect Exams (4 at 100 pts ea)	400
Total	1010

B. Scale

A = 900–1010 B = 800–899 C = 700–799 D = 600–699 F = 0–599

C. Quizzes/Tests/Exams

For timed quizzes/tests/exams, the student is required to complete the quiz/test/exam within the assigned time. For the student who exceeds this time limit, a penalty of 1 point will be deducted for each minute, or part thereof, he/she exceeds the assigned time limit.

D. Disability Assistance

Students with a documented disability may contact Liberty University Online's Office of Disability Accommodation Support (ODAS) at LUODAS@liberty.edu to make arrangements for academic accommodations. Further information can be found at www.liberty.edu/disabilitysupport.

If you have a complaint related to disability discrimination or an accommodation that was not provided, you may contact ODAS or the Office of Equity and Compliance by phone at (434) 592-4999 or by email at equityandcompliance@liberty.edu. Click to see a full copy of Liberty's [Discrimination, Harassment, and Sexual Misconduct Policy](#) or the [Student Disability Grievance Policy and Procedures](#).

COURSE SCHEDULE

ACCT 212

Textbook: Wild & Shaw, *Fundamentals of Managerial Accounting* (2018).

MODULE/ WEEK	READING & STUDY	ASSIGNMENTS	POINTS
1	Wild & Shaw: ch. 13	Course Requirements Checklist Class Introductions Connect Homework 1	10 0 29
2	Wild & Shaw: chs. 1–2 1 presentation	Connect Homework 2 Connect Exam 1	66 100
3	Wild & Shaw: chs. 3–4 1 presentation	Connect Homework 3	68
4	Wild & Shaw: chs. 5–6 1 presentation	Connect Homework 4 Connect Exam 2	71 100
5	Wild & Shaw: chs. 7–8 2 presentations	Connect Homework 5 Faith Integration Project	68 75
6	Wild & Shaw: ch. 9 1 presentation	Connect Homework 6 Connect Exam 3	39 100
7	Wild & Shaw: ch. 10	Connect Homework 7 Individual Learning Project	27 125
8	Wild & Shaw: ch. 11 1 presentation	Connect Homework 8 Connect Exam 4	32 100
TOTAL			1010

DB = Discussion Board

NOTE: Each course module/week (except Module/Week 1) begins on Tuesday morning at 12:00 a.m. (ET) and ends on Monday night at 11:59 p.m. (ET). The final module/week ends at 11:59 p.m. (ET) on **Friday**.