

Spring 2024

## **ACCT 215-004: Managerial Accounting I**

William Tamke

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**Instructor:** William Tamke  
**Office:** CAB 4032      **Phone:** 973-596-3264  
**Email:** wtamke@njit.edu  
**Class Time & Location:** Tues, Fri.: 10:00 am – 11:20 am  
**Class Location** KUPF 103  
**Prerequisites:** ACCT115 or ACCT117  
**Office Hours:** Monday: 2:30 – 4:00 pm

**Managerial Accounting I  
ACCT215-004  
Spring 2024**

**Contacting the Instructor:** E-mail is best; in the subject line please state: ACCT215 & Section #.

### **COURSE OVERVIEW**

This 3-credit hour course introduces fundamentals of managerial accounting, including an introduction to job orders and process costing systems, cost allocation, cost behavior, standard costing, managerial decision models, budgetary planning and control, variance analysis, and responsibility accounting. The course is designed to develop the fundamentals of managerial accounting and provide students with a working knowledge of how accounting data are used by management in planning, decision-making and operational control.

### **REQUIRED COURSE MATERIALS**

**WileyPlus Access Code** for online homework.

**Book: Accounting, Tools for Business Decision Making, Kimmel, Weygandt, Kieso, 8<sup>th</sup> edition**

**1. Kimmel, Accounting 8e ... ISBN: ... WileyPlus Access Code only (has e-Text)** Publisher: John Wiley & Sons, Incorporated.

**OR**

**2. Kimmel, Accounting 8e ... ISBN: ... Binder Ready Edition (BRV) (Loose-leaf Text bundled with WileyPlus Access CODE) ... Accounting 7e BRV WPC Set.** Publisher: John Wiley & Sons, Incorporated.

**Please note:** if you took ACCT115 last semester, you should have purchased WileyPlus with 12-month access in order for your access to continue through the end of the ACCT215 course. If your subscription expires because you acquired only 6-month access, it is up to you to buy extended access.

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## LEARNING OUTCOMES

By the end of the course you will better understand how to plan for the financial success of your company by evaluating the following:

- *Planning ... **What are company goals to maximize profits and market share?***  
Budgeting and the Balanced Scorecard
- *Determining Costs ... **What is it costing us to implement company goals?***  
Job costing, activity-based costing (ABC), and cost allocation
- *Directing ... **How do we plan to achieve and implement company goals?***  
Pricing, cost-volume-profit (CVP) analysis, operating leverage, incremental analysis
- *Controlling Operations ... **Are company goals being met?***  
Standard costs, variance analysis, and The Balanced Scorecard
- *Decision Making...**Are we making sound decisions?***  
Evaluate and choose among alternative courses of action.
- Prepare financial statements.

## EXPECTED LEARNING OUTCOMES

In addition to content specific course objectives, the course intends to help students develop a wide range of analytical, communication, interpersonal, and technology skills, namely:

Competencies	Outcome
<b>LC 1</b> Develop an Understanding of Business Concepts and the Technical Knowledge to Solve Business Problems	<b>LO 1.1</b> Learn business concepts and develop skills to critically analyze business problems.
	<b>LO 1.2</b> Apply these concepts and skills to homework and exercises, which require critical thinking and strong problem-solving skills.
	<b>LO 1.3</b> Prepare effective Excel spreadsheets, graphs, etc. as needed for homework and special assignments.
<b>LC 2</b> Develop Effective Communication Skills	<b>LO 2.1</b> Practice articulating accounting concepts and gaining perspective on discussion questions.
	<b>LO 2.2</b> Demonstrate the ability to write clear and concise reports that reflect 'critical thinking'.
<b>LC 3</b> Interact Effectively in Teams	<b>LO 3.1</b> Demonstrate the ability to understand and use team building behaviors to accomplish group tasks
<b>LG 4</b> - Develop Ethical Reasoning Skills	<b>LO 4.1</b> - Demonstrate the ability to identify ethical dilemmas and make decisions grounded in ethical principles

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## COURSE WEBSITE

Please go to CANVAS. The Canvas site is where most course materials are posted. Make sure you have an NJIT UCID and password so that you are able to access Canvas. I will use Canvas to post announcements and supplemental materials throughout the semester. **So, please be sure to check the site ([canvas.njit.edu](https://canvas.njit.edu)) frequently. Please contact helpdesk (973-596-2900) for problems associated with Canvas**

### CANVAS INTEGRATION (with WileyPlus)

WileyPlus is integrated into Canvas. The course can be found at:

<https://canvas.njit.edu>

**Accessing WileyPlus through Canvas:** If you already have WileyPlus access, click on any WileyPlus link within Canvas; you should be able to get right in.

## COURSE DEVLIVERABLES / FINAL GRADE COMPONENTS

**Components:** Your grade for this course will be based on the following intended weights:

<b><i>Components</i></b>	<b><i>Target Weights</i></b>
Exams (3)	30%
Quizzes	5%
Final Exam	30%
WileyPlus Homework	20%
WileyPlus AP Review*	5%
Special Assignments, Participation	10%

**\*Note:** WileyPlus: 'AP Review' counts toward grade; 'AP Practice' does not count.

### Final Grades

**Grades reflect your performance and level of understanding of course content.** Therefore, to achieve the grade of A or B in this class expect to:

- ***Develop a good work ethic*** to enhance your learning and competitiveness in the workplace, ...read, study, complete assignments, persevere.
- ***Attend every class.*** During class new content is explained and then applied using in-class exercises and activities for better understanding.
- ***Come to class prepared.*** This means completing homework prior to class to the best of your abilities. Bring your questions to class.

- **Actively participate**, as appropriate, in class discussions, exercises, and activities to further understanding.
- **Study Time** ... common rule of thumb: 2-3 hours of study OUTSIDE of class for every hour of class time. Thus, a three-credit college class would normally require 3 hours of class plus 6 - 9 hours of homework/study per week.

With less preparation and participation expect the grade of C or lower.

I have had students be very casual in taking a class for the first part of a term. Then, as the class nears the end, the student realizes a bad grade may be in the future and asks for an extra-credit opportunity or extensions to due dates. This is usually done with a **sad face, a soft voice, and a remorseful heart**. Please know now that such opportunities are not fair to the other students. So, the grading system established in this syllabus is final and no other opportunities exist. This means that each student should take this class seriously from the first week.

**Final course grades will be based on the following scale (there will be NO curve):**

#### Grading Scale

A	B+	B	C+	C	D	F
90.0+ %	86.0 – 89.9	80.0 – 85.9	76.0 – 79.9	70.0 – 75.9	60.0 – 69.9	< 60%

(Please note: Incompletes are only given under rare, extenuating circumstances such as serious illness ... they are not given for being unprepared for exams, incomplete homework, etc.)

#### **HOMEWORK (WileyPlus via Canvas)**

- Access to WileyPlus (WP) is through Canvas.
- If you took ACCT115, and purchased WP access for 12 months, then you should be good to go. Otherwise you will have to purchase WP access for another 6 months in order to have access for the length of this course.
- **Late WP homework will incur a 15% penalty.** Other late assignments are not accepted.
- 3 attempts are allowed for each WP homework problem.
- Class time is for new material....do not do homework during class time.
- Extra credit is not available.

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## EXAM / QUIZZES CODE OF CONDUCT

- Electronic devices, including cell phones are strictly prohibited.
- Simple calculators may be used.
- Bags should be zipped up and off desk tops.
- NO leaving the classroom once the exam starts. Therefore, before the exam plan to use the restroom, get water, etc.
- No make-up exams or quizzes.
- **Note: Cheating will not be tolerated...see Academic Integrity below.**

## EMAIL ETIQUETTE

This is a business course, and the expectation is that you will conform to appropriate business letter writing practice in all of your email to me. The following are the basics.

- Put the course name (e.g. course name or course number) in the subject line
- Identify the subject of the e-mail with a brief but descriptive summary of the topic: include a proper salutation and the assignment details such as the title, homework, or test.
- Proofread your e-mail for proper sentence structure, capitalization, spelling and punctuation.
- Conclude the e-mail message with a proper closing (e.g. Regards, Sincerely) and your full name.

(Note: Do not e-mail requests for additional grade points unless there is an error in the grading. Please note that any grade discrepancies must be addressed within 2 weeks of the assignment due date. Grades are not 'given out' by the professor; they are 'earned' by the student. So, make sure that you 'earn' a grade that you can live with.)

## ACADEMIC INTEGRITY

***Academic Integrity is the cornerstone of higher education and is central to the ideals of this course and the university. Cheating is strictly prohibited and devalues the degree that you are working on. As a member of the NJIT community, it is your responsibility to protect your educational investment by knowing and following the academic code of integrity policy that is found at:***

***<http://www5.njit.edu/policies/sites/policies/files/academic-integrity-code.pdf>***

***Please note that it is my professional obligation and responsibility to report any academic misconduct to the Dean of Students Office. Any student found in violation of the code by cheating, plagiarizing or using any online software inappropriately will result in disciplinary action. This may include a failing grade of F, and/or suspension or dismissal from the university. If you have any questions about the code of Academic Integrity, please contact the Dean of Students Office at [dos@njit.edu](mailto:dos@njit.edu)***

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## ACCOMMODATIONS

Educational access is the provision of classroom accommodations, auxiliary aids and services to ensure equal educational opportunities for all students regardless of their disability. If you are in need of accommodations due to a disability please contact Scott Janz ([oars@njit.edu](mailto:oars@njit.edu)), Associate Director of the Office of Accessibility Resources & Services (OARS), Kupfrian Hall 201, to discuss your specific needs. A Letter of Accommodation Eligibility from the OARS authorizing your accommodations will be required. Accommodations need to be requested in advance and will not be granted retroactively.

## ROLE of DEAN OF STUDENTS

When a student invokes extenuating circumstances for any reason (late withdrawal from a course, request for an Incomplete grade) the student is to be sent to the Dean of Students Office. The Dean of Students will be making the determination of whether extenuating circumstances exist or not and will be notifying the instructor accordingly. Instructors should never request or accept medical or other documents from students; such documents need to be submitted by the student to the Dean of Students. Except for cases determined by law, an instructor is not required to accommodate student requests even when extenuating circumstances are certified by the Dean of Students.

## CLASS CODE OF CONDUCT

Success in business depends on the combined performance of the professional team, not the self-centered interests of one individual. Similarly, a good learning environment is collectively created and requires the contribution of all students within the class. To maximize learning:

- **Attend every class.**
- **Get to class on time and depart when class is dismissed.**
- **Come to class prepared.** Arriving with assignments complete.
- **Take responsibility for your education.** Engage in learning. Be attentive during class. Give your undivided attention and actively contribute to discussion, exercises, and projects.
- **Do not do WileyPlus homework during class time.**
- **Show respect for your classmates.** Listening attentively to others' thoughts and ideas.

### **Disruptive behavior includes:**

- **Using unauthorized electronic devices in class:** Please do not use electronic devices in class. Turn off cell phones, MP3 players, laptops, etc. Taking photos or making audio/visual recordings may not be done without the expressed written permission of the instructor.
- Engaging in side-conversations.
- Disrespecting others.
- Arriving late and departing before class is dismissed.

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**Non-compliance:**

- Exhibiting behavior that disrupts the class learning environment will result in a deduction of participation points. Students may also be asked to leave class.
- After continued non-compliance a student may be permanently removed from the class.

**NOTE: SYLLABUS SUBJECT TO CHANGE** This syllabus is subject to change according to the needs of the class as deemed appropriate by the instructor. Any necessary changes will be communicated to you.



## COURSE SCHEDULE

Note: Assignments for each chapter will be due at the time of the corresponding exam.

#	DAY	DATE	CHAPTER	COURSE TOPICS	WILEYPLUS HOMEWORK
1	T	16-Jan	Ch14	<i>Managerial Accounting</i>	Ch 14 HW A
2	F	19-Jan	Ch14/15	<i>Managerial Accounting / Job Order Costing</i>	Ch 14 HW B Ch 14 HW - AP Review
3	T	23-Jan	Ch15	<i>Job Order Costing</i>	Ch 15 HW A
4	F	26-Jan	Ch15	<i>Job Order Costing</i>	Ch 15 HW B Ch15 HW - AP Review
5	T	30-Jan	Ch 16.1	<i>Process Order Costing LO1 +</i>	Ch 16.1 HW Ch16.1 HW - AP Review
6	F	2-Feb	Ch17	<i>Activity Based Costing</i>	Ch 17 HW A
7	T	6-Feb	Ch17	<i>Activity Based Costing</i>	Ch 17 HW B Ch17 HW - AP Review
8	F	9-Feb		Catchup / Review	
9	T	13-Feb		<b>EXAM 1</b>	
10	F	16-Feb	Ch18	<i>Cost Volume Profit</i>	Ch 18 HW A
11	T	20-Feb	Ch18	<i>Cost Volume Profit</i>	Ch 18 HW B Ch18 HW - AP Review
12	F	23-Feb	Ch19	<i>Cost-Volume-Profit Analysis: Add'l Issues</i>	Ch 19 HW A
13	T	27-Feb	Ch19	<i>Cost-Volume-Profit Analysis: Add'l Issues</i>	Ch 19 HW B Ch19 HW - AP Review
14	F	1-Mar	Ch21	<i>Pricing</i>	Ch 21 HW A
15	T	5-Mar	Ch21	<i>Pricing</i>	Ch 21 HW B Ch21 HW - AP Review
16	F	8-Mar		Catchup / Review	
		10-Mar	16-Mar	<b>Spring Recess</b>	
17	T	19-Mar		<b>EXAM 2</b>	
18	F	22-Mar	Ch 22	<i>Budgetary Planning</i>	Ch 22 HW A
19	T	26-Mar	Ch 22	<i>Budgetary Planning</i>	Ch 22 HW B Ch22 HW - AP Review
		29-Mar		<b>Good Friday</b>	
20	T	2-Apr	Ch23	<i>Budgetary Control and Responsibility Acct</i>	Ch 23 HW A
21	F	5-Apr	Ch23	<i>Budgetary Control and Responsibility Acct</i>	Ch 23 HW B Ch23 HW - AP Review
22	T	9-Apr	Ch20	<i>Incremental Analysis</i>	Ch 20 HW A
23	F	12-Apr	Ch20	<i>Incremental Analysis</i>	Ch 20 HW B Ch20 HW - AP Review
24	T	16-Apr		Catchup / Review / L04 Balanced Scorecard	
25	F	19-Apr		<b>EXAM 3</b>	
26	T	23-Apr	Ch 25	<i>Planning for Capital Investments</i>	Ch 25 HW A
27	F	26-Apr	Ch 25	<i>Planning for Capital Investments</i>	Ch 25 HW B v2 Ch25 HW - AP Review
28	T	30-Apr		Catchup / Review	
	TBD			<b>FINAL EXAM</b>	