DALLAS COUNTY COMMUNITY COLLEGE DISTRICT
BROOKHAVEN COLLEGE
ACNT 2311: Managerial Accounting
Section 21401
COURSE SYLLABUS
Fall 2019 (September 9 – December 6)

Note: Thanks for your interest in the class. After reviewing this syllabus, e-mail me, Clarice McCoy, any questions you have about this class, and I will be happy to answer them. To access the class after enrolling, go to eCampus.

Remember: In accounting, the adage “Practice makes perfect” is true. In an accounting course, “The best predictor of success is “time on task”—practice, practice, and more practice. – Clarice McCoy

Course Information

Class: ACNT 2311-21401
Duration (13 weeks): September 9 – December 6, 2019
Prerequisite: None
Instructor: Clarice McCoy, CFP/CPA/MBA
E-mail: Clarice McCoy
Phone/Fax: 972-860-4166 / 972-860-4142
Cell (emergency only): 214-616-7930
Office: Brookhaven, M108
Office Hours: Online - Availability posted on eCampus class site
Certification Date: Thursday, September 19, 2019
Drop Deadline: Thursday, November 14, 2019
Class Meetings: Online at your convenience using Internet and eCampus. (See class schedule for recommended and required completion dates.)
Tech Help/Support: 972-669-6402, eCampus Tech Support, eCampus Student Tutorials
Tech Requirements: Computer with Internet access for eCampus and E-mail
Division Information: Business and Career Programs, Brookhaven College, M110/972-860-4160
Catalog Description:
Prerequisite: ACCT 2302, Principles of Managerial Accounting
Practical applications of accounting with emphasis on cost behavior, capital management decisions, budgeting, and financial statement analysis. (3 Lec.)

Required Course Materials:
See detailed information and instructions about accessing and acquiring course materials on the eCampus site after enrolling in the course.

1. Managerial Cost Accounting: Do the Job (free PDF version of text provided on eCampus class site)
2. “Managerial Cost Accounting” study materials (free instructor-provided resources on eCampus class site)
3. Comprehensive Managerial Case (Excel spreadsheet provided on eCampus class site)

Note: This course uses a comprehensive case approach. Cost and managerial concepts and systems are introduced in Principles of Accounting II and are covered in more detail in Managerial and Cost Accounting. The focus in this course is on the practical application of these cost concepts and systems from the manager’s viewpoint using cases. If you have Principles of Accounting II, Financial and Managerial Accounting, and/or Cost Accounting textbooks, you may use those books, in addition to the free PDF version of the text available on eCampus, as references in this class. Information about which of these materials are provided by your instructor and additional information about where the cases are to be accessed will be posted on the eCampus class site.
Online versus On-Campus

How does an online class compare with an on-campus class? How much time will it take?

Online accounting courses are very intensive and extremely challenging. They are designed for self-motivated individuals who can work on their own without much instruction, and they require a disciplined approach to independent learning. If you were enrolled in a comparable 15-week on-campus accounting course, you could expect to spend a minimum of 90 hours total (6 hours per week attending class and studying and completing homework outside of class). Therefore, to be successful in this 13-week online accounting course, you should be prepared to spend a minimum of 7 hours per week, which is like having a part-time job doing accounting. (Time required varies greatly based on individual backgrounds and aptitude.) Because you do not have the day-to-day classroom directed activities, you may find that online courses require more time than on-campus classes. If this style does not fit your requirements, please consider registering for an on-campus section of this course.

Rationale – Why Study Accounting

Every day individuals make decisions that involve choosing between alternatives that have different expected outcomes. These decisions may be of an intimately personal, social, or economic nature, and often there is some doubt regarding which course of action should be taken to achieve the desired objective. This doubt, this uncertainty, can be reduced by using relevant information with the result that a rational, more informed decision is made.

Accounting, because it is the primary source of information on economic activity, provides a means for reducing this doubt in the minds of those charged with conducting such activity. Because it includes the production, exchange, and consumption of scarce resources, economic activity is found everywhere in our society. Accounting is nearly as extensive. Wherever economic resources are employed, an accounting is likely to be required to show what was accomplished, at what cost or sacrifice. This is true whether individuals, employers, churches, government units, or some other organization in which individuals are interested, such as the local hospital, employ the resources.

Thus, it follows that the welfare of nearly every individual in our society is affected, directly or indirectly, by accounting information. This is enough reason for maintaining that some knowledge of basic accounting is essential to every person who seeks to function intelligently and efficiently in our society.

Now, more than ever, in the shadow of accounting scandals, you can see the need for accountants, managers, officers, and board members who have knowledge of accounting and act ethically to help safeguard our investments and thus, in turn, help maintain our trust in companies.

Instructor Information

Since this is an online class, you will communicate with your instructor by E-mail and by completing and submitting work through the eCampus class site. E-mail me when you have questions, need help, or want to schedule an appointment. That’s why I’m here—to help you complete the course requirements and be successful in the class. Normally you can expect me to respond to your e-mails and grade class work within 24 hours or less. While this is my general and intended practice, it is subject to changes and life circumstances.

Course Goal

Upon completion of this course, you will be able to demonstrate a basic understanding of cost accounting from a manager’s viewpoint, including (1) how managing costs impact the profits of a company, (2) the analysis commonly used to make decisions to increase profits, and (3) how business really works and why the accountant is a critical part of the management team.

Course Outline

In his course, you will learn about cost accounting concepts and methods and how to apply them, using a case approach, in making and evaluating short-term and long-term managerial decisions.

Lessons presented are as follows:

Lesson 1: Managerial vs Financial Accounting (No task)
Lesson 2: Product and Period Costs (Task 1)
Lesson 3: Cost Behavior: Variable/Fixed/Mixed (Task 1)
Lesson 4: Mixed Costs: High-Low Method (Task 1)
Lesson 5: Determine Cost to Make One Product (Task 2)
Lesson 6: Cost-Profit-Volume Analysis (Task 3)
Lesson 7: Flexible Budgets (Task 4)
Lesson 8: Short-Term Decisions (Task 5)
Lesson 9: Long-Term (Capital Investment) Decisions (Task 6)
Lesson 10: Income Statements with Cost of Goods Manufactured and Cost of Goods Sold Schedules (Task 7)
Lesson 11: Job Order Costing (Task 8)
Lesson 12: Variable Overhead Variances (Task 9a)
Lesson 13: Fixed Overhead Variances (Task 9b)
Lesson 14: Variable Costing and Absorption Costing Income Statements (Task 10)
Lesson 15: Segment Reporting and Performance Measurement (Task 11)
Lesson 16: Comprehensive Master Budgets (Task 12)
Lesson 17: Process Costing – Regular (Task 13)

Additional Lessons (Optional for Extra Credit):
Lesson 18: Recording Variances
Lesson 19: Allocating Costs—Responsibility Accounting
Lesson 20: Process Costing with Spoilage
Lesson 21: Activity-Based Costing
Lesson 22: Joint-Products – By Products
Lesson 23: Transfer Pricing

End-of-Course Outcomes (ECOs)

Upon successful completion of this course, you will apply accounting concepts to analyze and interpret information for management decision-making.

These outcomes will be measured by completion of a comprehensive case study that includes the following 13 tasks: (1) classify costs, (2) determine product cost, (3) perform CVP analysis, (4) prepare flexible budget, (5) perform short-term decision analyses, (6) perform long-term decision analyses, (7) prepare actual income statement, (8) compute costs and prepare journal entries for job order cost system, (9) calculate variances, (10) prepare variable and absorption costing income statements, (11) prepare segment report and analyses, (12) prepare a comprehensive master budget, and (13) prepare a process cost summary and prepare journal entries for process cost system. This accumulated data will be used to answer questions about making and analyzing managerial decisions. Successful completion of this case (70% or above) will demonstrate that you should be able to understand the factors a management team must consider in maximizing profits.

Note: These end-of-course outcomes (ECOs) are identified by the Texas Higher Education Coordinating Board (THECB) in the Workforce Education Course Manual (WECM).

Course Objectives (COs)

This course is divided into four required units and one optional unit. During this course, you will complete various activities dealing with cost classification and behavior, cost-volume-profit analysis, flexible budgets, short- and long-term decision analysis, income statements, cost systems, variances, variable costing, segment reporting and performance measurement, and master budgets. The information learned from completing these activities should lead to achievement of the end-of-course outcome (ECO) where you will apply what you have learned by completing a case study that includes all the tasks covered in the lessons. The emphasis is on what computations managers make, what reports they prepare, and how they use this information to make and evaluate managerial decisions.

Unit 1: Cost Classification and Behavior

1. Distinguish between financial and managerial accounting. (No task)
2. Classify costs as product or period. (Task 1)
3. Classify costs as variable, fixed, or mixed. (Task 1)
4. Use the high-low method to determine fixed and variable portions of mixed costs. (Task 1)
5. Determine cost of making one product and total product and period costs. (Task 2)

**Unit 2: Decision Analysis**
6. Perform cost-profit-volume analysis (CVP) for forecasting. (Task 3)
7. Prepare flexible budgets and use for evaluating performance. (Task 4)
8. Use differential/incremental analysis to evaluate short-term decisions. (Task 5)
9. Use capital investment decision models to evaluate long-term decisions. (Task 6)

**Unit 3: Cost Systems**
10. Prepare actual income statements, including cost of goods manufactured and cost of goods sold schedules. (Task 7)
11. Compute costs and prepare journal entries for job order costing systems. (Task 8)
12. Compute variable overhead variances (Task 9)
13. Compute fixed overhead variances (Task 9)

**Unit 4: Income Statements and Budgets**
14. Prepare variable and absorption costing income statements. (Task 10)
15. Use segment reporting for measuring performance. (Task 11)
16. Prepare master budgets for forecasting. (Task 12)
17. Prepare process cost summary and journal entries for process costing system. (Task 13)

**Unit 5: Additional Topics (Optional)**
18. Record variances.
19. Allocate costs in a responsibility accounting system.
20. Account for spoilage in a process costing system.
22. Compute joint product and by product costs.
23. Determine transfer prices.

**Note:** These course objectives (COs) are directly related to the WECM end-of-course outcome (ECO). Detailed objectives are listed by unit and lesson under the Blackboard “Units” button and also by unit and lesson in the instructor notes.

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**Foundation Skills and Workplace Competencies (SCANS)**

The U.S. Department of Labor Secretary’s Commission on Achieving Necessary (SCANS) was established to determine skills that student need in order to succeed in the work environment. These skills and competencies were identified by thousands of employers in a nationwide survey. DCCCD is committed to helping students in obtain these skills and competencies. Towards this goal, some of the following foundation skills and workplace competencies have been integrated into this course.

**Foundation Skills (FS)**
1. Basic skills: Reads, writes, performs arithmetic and mathematical operations, listens and speaks
2. Thinking Skills: Thinks creatively, makes decisions, solves problems, visualizes, knows how to learn, and reasons
3. Personal Qualities: Displays responsibility, self-esteem, sociability, self-management, and integrity and honesty

**Workplace Competencies (WC)**
1. Resources: Identifies, organizes, plans, and allocates resources
2. Interpersonal: Works with others
3. Information: Acquires and uses information
4. Systems: Understands complex inter-relationships
5. Technology: Works with a variety of technologies

**Note:** Read about SCANS at http://www.academicinnovations.com/report.html.
Instructional System and Course Organization

The eCampus course resources and your instructor are the most important resources available to help you complete this course successfully.

The PDF version of the textbook is where you will find the main content of the course and it is the textbook on which the practice, assessments, and eCampus resources are based and were developed. Each lesson has numerous questions, exercises, and problems available for practice, as well as a self-test. Doing accounting homework is critical because research shows that practice and time spent (time on task) is the greatest predictor of success in an accounting course.

- Under the eCampus “Course Outcomes” button in the COURSE INFORMATION section, you will find the course outline, end-of-course outcome (ECO), and course objectives (COs).
- Under the eCampus “Unit” tabs in the “CLASS ACTIVITIES” section, you will find resources to help you learn the content, as well as the required assessments. Each lesson folder includes: (1) lesson objective, (2) things to know, (3) textbook reading assignment, (4) PowerPoint lecture, (5) practice to learn, (6) recap points (summary of what’s included on assignments and quizzes and quick study guide), (7) self-test (to check to see if you understand), (8) assignments, (9) quiz, and (10) case study tasks. The individual resources and assessments can also be accessed directly under the “RESOURCES” and “ASSESSMENTS” sections, respectively.
- The links to the “Comprehensive Case” and “Final Exam” are located under their respective titles in the “ASSESSMENTS” section.

Lastly, your instructor is here to guide you through the course, explaining procedures you should follow to complete each lesson, grading assignments, providing feedback on assignments, answering your questions about any aspect of the class, etc.

Most of the time you spend on this course will involve the following activities:

1. Using the resources provided to learn and practice the content for each lesson (i.e., lesson objective, textbook reading assignment, list of what you must know, and practice questions and problems with solutions provided). Titles used on eCampus to describe these items are “Reading Assignment,” “Things to Know,” and “Practice to Learn.” [Recommended]
2. Completing and submitting 17 self-tests. [Required]
3. Completing and submitting 16 assignments. [Required]
4. Completing and submitting 17 quizzes. [Required]
5. Completing and submitting 13 tasks and tests for comprehensive case. [Required]
6. Reviewing for and taking the final exam. [Required]

Course Requirements and Grading System

Remember: In accounting, the adage “Practice makes perfect” is true and research shows that “time on task” is the greatest predictor of success! Since accounting is sequential, it takes lots and lots of practice to learn and retain the concepts, principles, and procedures. You can’t just read and know how to solve the problems. You must complete a lot of practice to get the procedures to “stick in your mind.” Therefore, as you can see from the following, there are numerous required and extra credit activities to provide this practice. To serve as practice, you are allowed unlimited attempts on unit self-tests; three attempts on unit assignments and the comprehensive problem; and two attempts on module quizzes, module exams, and the final exam.

For each lesson, read the reading assignment. Then complete the self-test, assignment, and quiz. After completing the 17 lessons, you will take the comprehensive final and apply what you have learned in completing the comprehensive case.

Your final course grade is determined by the points you earn on the following activities; therefore, to complete this course successfully and earn the desired course points, you must complete and submit the following:

1. Complete the course orientation and submit the Student Contract for certification purposes.
2. Take self-tests (17 @ 10 points each = 170 points)
3. Take quizzes (17 @ 20 points each = 340 points).
4. Complete assignments (16 @ 20 points each = 320 points).
5. Complete tasks and submit 13 tests for comprehensive case (1 @ 70 points = 70 points).
6. Take **final** exam (100 points).

All items included in the Grading Criteria and on the Class Schedule and Grade Worksheet are located on the eCampus course site.

- Student contract is located under the “Orientation” tab in the START HERE section.
- Learning resources and assessments for each lesson (objectives, things to know, PDF textbook reading assignment, PowerPoint lecture, practice to learn, recap points, self-test, assignment, and quiz) are located under the “Unit” tabs in the “CLASS ACTIVITIES” section.
- The comprehensive case can be accessed following Lesson 17 in the “COURSE ACTIVITIES” section or under the “Comprehensive Case” tab in the “ASSESSMENTS” section.
- The final exam can be accessed following the Comprehensive Case in the “COURSE ACTIVITIES” section or under the “Final Exam” tab in the “ASSESSMENTS” section.

At the end of the term after completing the course and entering all your scores on the Class Schedule and Grade Worksheet, circle the letter grade earned and compare with your grades under the Blackboard “My Grades” tab and also with the Registrar’s record of your final course grade on eConnect. Contact your instructor if there is a discrepancy.

**Warning about Staying on Schedule:**
Most students take online classes because they need or want flexibility in scheduling. As a result, all the dates in the class schedule, except the final exam date, are ‘recommended’ dates to keep you on schedule. However, you should always try to stay within a day or two of these dates. Accounting is not a course where you can wait until the end and do a lot of the work; there’s just too much content to cover and too much work to complete. Experience shows that students who do not stay on the schedule usually are unable to complete the course successfully. The self-tests, assignments, and quizzes are designed to help you learn the content and prepare for the comprehensive case and final exam; therefore, they should be completed prior to taking the final and completing the case. The final exam must be taken on, or prior to, the date indicated in the class schedule.

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<th>ACNT 2311 Grading Criteria</th>
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<tr>
<td><strong>Activity</strong></td>
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<td>Contract/Pretest (required to verify participation by certification date)</td>
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<tr>
<td>Self-Tests (multiple-choice questions) (17 @ 10 points each)</td>
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<tr>
<td>Quizzes (multiple-choice questions) (17 @ 20 points each)</td>
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<td>Assignments (problems) (16 @ 20 points each)</td>
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<td>Comprehensive Case (Tasks and Tests 1-13)</td>
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<td>Total possible extra credit points allowed</td>
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<th>ACNT 2311 Grading Scale</th>
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<td><strong>Total Possible Points</strong></td>
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<td>Due Dates</td>
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**Extra Credit**

**Important:** 80 points possible but limited to 50 points total toward final course grade

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<thead>
<tr>
<th>Assessment</th>
<th>Point Value</th>
<th>Cumulative Points Earned</th>
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<tbody>
<tr>
<td>Student Contract</td>
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<tr>
<td>Lesson 18: Recording Variances (after Lesson 14)</td>
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<td>Lesson 19: Allocating Costs – Responsibility Accounting (after Lesson 15)</td>
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<td>Lesson 20: Process Costing with Spoilage (after Lesson 17)</td>
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<tr>
<td>Optional Cost Case – Tasks/Tests 1-12 (12 @ 2.5 points each)</td>
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<td>Course Evaluation</td>
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**Important:** Both the Contract and Pretest must be completed prior to the certification date to be certified as participating in this class as required by the State of Texas and for financial aid purposes.

**Note:**
- Unlimited attempts are allowed on the Self-Tests.
- Three attempts are allowed on the Quizzes, Assignments, and Comprehensive Case (check figures are provided for the Comprehensive Case).
- Only one attempt is allowed on the Final Exam.
- If you do not earn the score you want/need on the comprehensive case, you can choose to complete another case for up to 30 extra credit points, depending on correct answers.

**Caveat:** This grading criteria, grading scale, and class schedule may be revised at the discretion of your instructor.
Course Evaluation

All of the following items are located on the eCampus class site. The Student Contract is located under the “Orientation” tab in the START HERE section. All resources and assessments (listed in order of recommended use and completion) are located under the eCampus section “CLASS ACTIVITIES.” In addition, individual resources and assessments can be accessed directly under the eCampus sections “RESOURCES” and “ASSESSMENTS,” respectively.

Student Contract in Orientation
You must complete and submit the Student Contract. It is used to certify your participation in the class by certification date as required by the State of Texas and for financial aid purposes. It is also used to verify that you have completed the class orientation. It should be submitted by the certification date (see page one of this syllabus) to keep any financial aid you are receiving from being affected. The contract is located under the “Orientation” tab in the START HERE section.

Practice and Review
In accounting, the old adage “Practice makes perfect” is true and “time on task” is the greatest predictor of success! Since accounting is sequential, it takes lots and lots of practice to learn and retain the concepts, principles, and procedures. You can’t just read the text and study materials and know how to solve the exercises and problems. You must complete many questions, exercises, and problems to get the procedures to “stick in your mind.” These self-tests, assignments, quizzes, and the comprehensive case cover the lesson’s conceptual, analytical, and procedural learning objectives and provide the repetition needed to learn and retain the concepts, principles, and procedures. To serve as practice, you are allowed unlimited attempts on self-tests; three attempts on the assignments and quizzes; and check figures are provided for the end-of-course comprehensive case.

Self-Tests = 170 points (17%)
There are 17 lesson quizzes, one for each lesson. Each quiz has 10 multiple-choice questions and is worth 20 points, for 170 points total, or 17% of your final course grade. Unlimited attempts are allowed, and the score on your highest attempt is recorded. The self-tests are located by unit and lesson under the eCampus “COURSE ACTIVITIES” section. They can also be accessed directly under the eCampus section “ASSESSMENTS by Item.”

Assignments = 320 points (32%)
There are 16 assignments, one for each lesson except the first. Each assignment includes questions and/or problems from the lesson. You can complete them on eCampus and/or by using Excel, depending upon the assignment. Each assignment is worth 20 points, for 320 points total, or 32%, of your final course grade. Three attempts are allowed, and the score on your highest attempt is recorded. The assignments are located by unit and lesson under the eCampus “COURSE ACTIVITIES” section. They can also be accessed directly under the eCampus section “ASSESSMENTS by Item.”

Quizzes = 340 points (34%)
There are 17 lesson quizzes, one for each lesson. Each quiz has 10 multiple-choice questions and is worth 2 points, for 340 points total, or 34% of your final course grade. Three attempts are allowed, and the score on your highest attempt is recorded. The quizzes are located by unit and lesson under the eCampus “COURSE ACTIVITIES” section. They can also be accessed directly under the eCampus section “ASSESSMENTS by Item.”

Comprehensive Case = 70 points (7%)
The end-of-course outcome for this class is for you to complete a comprehensive cost case. This case summarizes the concepts, principles, and procedures presented in the lessons. The case has 13 tasks and tests worth 70 points total, which is 7% of your final course grade. Check figures are provided to keep you on track. Then, if your answers don’t match the check figures, don’t submit it. Email me for help and I will review and send you notes so you can rework before submitting for a grade. The Excel worksheet with all the tasks and tests is located under the eCampus “Comprehensive Case” button in the “ASSESSMENTS by Item” section.

Final Exam = 100 points (10%)
For the last class activity, you will complete a final exam, covering Lessons 1 through 17, which is worth 100 points, or 10% of your final course grade. It will have 40 multiple-choice questions worth 2.5 points each. (Included in these questions are terminology as well as problem calculations.) Only one attempt is allowed on the final exam.
Extra Credit [Important: 50 points maximum allowed toward final course grade]
Opportunities for extra credit include: (1) student contract (10 points), (2) self-tests on optional lessons (30 points), (3) another comprehensive case (30 points), and (4) a course evaluation at the end of the semester (10 points). The self-tests are worth 10 points each, for a total of 30 possible points. The case is worth up to 30 points (12 tasks and tests @ 2.5 points each). The student contract and course evaluation are worth 10 points each. Unlimited attempts are allowed on extra credit activities, and the score on your highest attempt is recorded. Activities are located as follows: Student Contract under ORIENTATION, course evaluation under COURSE TOOLS, Self-Tests and Case under ASSESSMENTS.

Checking Your Grades on eCampus and eConnect
During the class, check your grades by going to the eCampus “My Grades” tab in the COURSE TOOLS section. To view details of, or feedback for, graded items, click on the score of the item.
All unit quizzes, module exams, and the final exam are scored automatically upon submission; and the score is posted to the eCampus grade book.
The student contract and assignments will be graded by your instructor, and the points will be posted manually in the eCampus grade book. As with my email responses to you, I try to view and grade all items within 24 hours or less.
At the end of the course, check your grades under the eCampus “My Grades” tab and let me know if anything is missing, incorrect, etc. before I post on eConnect. Then compare the final course grade posted on eCampus with the final course grade appearing on eConnect. Contact me if there is a discrepancy.

Brookhaven College/DCCCD Policies
For information on Brookhaven College and DCCCD institutional policies required as an addendum to this syllabus, go to Syllabus Addendum. It is your responsibility to familiarize yourself with this information and to make sure that you are complying. The following topics are included: (1) Drop/Withdrawal Policy, (2) Stop Before You Drop, (3) Financial Aid Statement, (4) International Students, (5) Religious Holidays, (6) ADA Statement, (7) Academic Integrity, (8) Repeating This Course, (9) Grade Reports, (10) FERPA, (11) Institutional Equity, (12) Concealed Carry, (13) Weapons, (14) Instructor’s Right to Modify.

Class Attendance
Students are expected to attend regularly all classes in which they are enrolled. Class attendance and course progress are the responsibility of the student. In online classes, this means you should be logging in and doing your required work a minimum of three times per week (in a short semester, you will need to be logging in and working every day). It is also the responsibility of the student to consult with the instructor following a period of absence. Once enrolled in the course, it is the responsibility of the student to withdraw from the course should that become necessary. Instructors will not automatically drop students who have stopped attending class.

Electronic Devices
To prevent interruptions and disturbing others, cell phones, pagers, etc., should be turned off before entering Brookhaven classrooms or the Business lab (M129). Also, no programmable calculators/cell phones are allowed when taking exams; you can use a basic 4-function calculator.

Change of Personal Information
If your personal information (name, e-mail address, telephone number, and/or mailing address) changes, notify your instructor and the Admissions/Registrar’s Office immediately to be certain that you receive all necessary information. This is important!

Caveat – Instructor’s Right to Modify
This syllabus is a set of guidelines for ACNT 2311, Managerial Accounting. The instructor has the right to add, delete, or revise segments of this course syllabus as necessary to manage and conduct this class. The intent of the instructor is to promote the best education possible within prevailing conditions affecting this class. Students are responsible for contacting the instructor and seeking clarification of any requirement that is not understood.

Yea - The End!