Course Syllabus

Managerial Accounting

ACG2071 / 80458 / Fall 2026

Online 3 Credit Hours

Note: All exams must be taken in the GCSC Testing Center or a proctor approved by the GCSC Testing Center (only permissible when student resides outside of the college service area).

Pre-requisites: ACG2001 Financial Accounting I, with a grade of C or better

Contact Information

Your instructor is here to help you. If you are having difficulty with class assignments, please contact your instructor via Canvas email, or visit the ACE Tutoring Lab for extra assistance. If you are unable to meet with the instructor during set office hours, online appointments are also available.

Instructor

Name: Rosemary (Nell) Walker
Adjunct Professor, Accounting
Email: Use Canvas Inbox for emails.
(Messages will be answered within 24 hours, except for weekends & holidays)
Office Hours: See Canvas for Details

Division Chair

Name: Melanie Boyd
Business & Technology Division Chair
Email: mboyd@gulfcoast.edu
Phone Number: (850) 872-3839

Division Academic Program Specialist

Name: Marisa Weiman
Academic Program Specialist
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Course Information

Catalog Description:

Accounting for planning, organization and cost control.

Student Learning Outcomes:

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

1. Utilize the job-order costing system to accurately record transactions for a manufacturing firm and generate corresponding financial statements.
2. Apply the principles of activity-based costing to calculate the cost allocation for specific activities or products.
3. Explain the fundamental differences between fixed and variable costs and how they respond to changes in activity levels.
4. Analyze a company's financial data to identify the breakeven point in units and dollars, considering different cost structures and pricing strategies.

5. Utilize an understanding of budgeting techniques to construct a master budget with supporting schedules.
6. Compare and contrast budgeting outcomes between flexible and fixed budgets relating to changing business environments and supporting managerial control.
7. Evaluate the relationship between actual costs and standard costs by calculating materials, labor, and overhead variances and interpret how they reflect business performance.
8. Analyze the effects of incorporating the time value of money into capital budgeting decisions by comparing results of various evaluation techniques.

Course Materials & Resources:

Textbook: Garrison, Noreen, and Brewer; *Managerial Accounting*, 18th Edition, (McGraw-Hill), 2024.
Required Materials: McGraw-Hill Connect access code, available in the bookstore or directly from publisher during online registration within Canvas.

Delivery Method:

This is a web-based course. All online courses at GCSC utilize the Canvas Learning System. Students should read all information presented in the Canvas course site and should periodically check for updates—at least every 48 hours.
Remember: This course is not one in which students may work at their own pace. Each week there are learning modules, assignments, online lectures, online discussions, and/or online exams with due dates. Refer to the schedule within this syllabus and within Canvas for more information.

Student Expectations

In this course, communication and feedback will occur through various channels, including GCSC email, Canvas Inbox, Canvas Announcements, Canvas Discussions, Microsoft Teams or Zoom, assignment feedback, and instructor office hours. Review the statements below so that you understand the expectations for communication.

As a student at Gulf Coast State College, you are expected to:

- **Adhere to Course Guidelines:** Follow the guidelines detailed in the course syllabus, along with any additional instructions provided by the instructor. This includes understanding and complying with the course objectives, grading criteria, and academic policies.
- **Maintain Regular Contact:** Keep in touch with your instructor and classmates via your GCSC email or other designated communication channels. Regular contact helps clarify doubts, share ideas, and foster a collaborative learning environment.
- **Active Participation:** Engage actively in class discussions and submit assignments on time. Your active participation is crucial for your academic success and contributes to a vibrant learning community.

As your instructor, my commitment to you is to:

- **Provide Timely Feedback:** I will review and provide feedback on your assignments and submissions promptly. My goal is to help you understand your strengths and areas for improvement, which is crucial for your academic growth.
- **Respond Via Canvas Inbox:** I will respond to your emails or messages within 24 hours (excluding weekends and holidays), unless otherwise noted. I understand the importance of clear and timely communication in addressing your questions and concerns.
- **Maintain Weekly Office Hours:** I will maintain regular weekly office hours, but I can also be available by appointment. This is to ensure I'm available for any questions or concerns that may come up during the week.

Course Schedule

Dates	Week	Description
August 17-23	1	**Course Introduction and Chapter 1** Managerial Accounting and Cost Concepts Textbook Readings: Pages 25-43 Assessments Due: None
August 24-30	2	**Chapter 1 and Chapter 2** Managerial Accounting and Cost Concepts and Job-Order Costing: Calculating Unit Product Costs Textbook Readings: Pages 59-77 Assessments Due: Chapter 1 Homework 1, Chapter 1 Homework 2, and Chapter 1 Quiz
August 31-September 6	3	**Review and Exam 1** Assessments Due: Chapter 2 Homework, Chapter 2 Quiz, and Exam 1
September 7-13	4	**Labor Day Holiday and Chapter 3** Job-Order Costing: Cost Flows and External Reporting Textbook Readings: Pages 106-128 Assessments Due: Exam 1 Extra Credit
September 14-20	5	**Chapter 3** Job-Order Costing: Cost Flows and External Reporting Textbook Readings: Pages 106-128 Assessments Due: Chapter 3 Homework 1
September 21-27	6	**Chapter 5** Cost-Volume-Profit Relationships Textbook Readings: Pages 195-220 Assessments Due: Chapter 3 Homework 2, Chapter 3 Quiz, and Chapter 5 Homework 1
September 28-October 4	7	**Chapter 5 and Exam 2** Cost-Volume-Profit Relationships Textbook Readings: Pages 195-220 Assessments Due: Chapter 5 Homework 2, Ch. 5 Quiz, and Exam 2
October 5-11	8	**Chapter 6** Variable Costing and Segment Reporting: Tools for Management Textbook Readings: Pages 253-277 Assessments Due: Exam 2 Extra Credit
October 12-18	9	**Chapter 7 and Chapter 8** Activity-Based Costing: A Tool to Aid Decision Making Textbook and Master Budgeting Readings: Pages 305-327 and 353-379 Assessments Due: Chapter 6 Homework and Chapter 6 Quiz
October 19-25	10	**Review and Exam 3** Assessments Due: Chapter 7 Homework, Chapter 7 Quiz, and Exam 3
October 26-November 1	11	**Chapter 9 and Chapter 10** Flexible Budgets and Performance Analysis and Standard Costs and Variances Readings: Pages 404-421 and 438-459 Assessments Due: Exam 3 Extra Credit, Ch. 9 Homework and Quiz

November 2-8	12	**Chapter 10** Standard Costs and Variances Readings: Pages 438-459 Assessments: Chapter 10 Homework 1
November 9-15	13	**Review and Veteran's Day** Assessments: Chapter 10 Homework 2 and Chapter 10 Quiz
November 16-22	14	**Exam 4 and Chapter 11** Responsibility Accounting Systems Readings: Pages 494-501 Assessments: Exam 4 and Master Budget Project
November 23-29	15	**Chapter 14 and Thanksgiving Break** Capital Budgeting Decisions Readings: Pages 494-501 Assessments: Exam 4 and Master Budget Project
November 30-December 6	16	**Chapter 14 and Review** Capital Budgeting Decisions Readings: Pages 494-501 Assessments: Chapter 14 Homework and Chapter 14 Quiz
December 7-13	17	**Exam 5** Assessments: Exam 5 and Exam 5 Extra Credit

Grading

GCSC Grading Scale & Calculation of Grades

GCSC Grading Scale

A	90-100
B	80-89
C	70-79
D	60-69
F	Below 60

ACG2071 Course Grade Calculation

Exams (5)	60%
Projects	10%
Homework	15%
Quizzes	15%

Course Policies

Homework & Quizzes

Homework & quizzes can be accessed in Canvas through McGraw Hill Connect. McGraw Hill Connect is a web-based assignment and assessment solution required for this course. McGraw Hill Connect is designed to assist you with your coursework based on your needs. As outlined in this syllabus, these assignments will make up a significant portion of your overall course grade. Late assignments will NOT be accepted.

Exams

All exams must be taken in the GCSC Testing Center or a proctor approved by the GCSC Testing Center (only permissible when student resides outside of the college service area).

Students MUST take exams during the scheduled testing windows. Students testing in the GCSC Testing Center must schedule to take their test (within the testing windows) a minimum of 72 hours prior to

their requested date and time. Testing Center appointments can be made here. The exam type is "GCSC Course Exams."

Testing Center Hours: Monday-Thursday., 8:30 am - 7:30 pm / Friday, 8:30 am - 4:00 pm
Note: Testing appointments are 2-hour blocks. The last testing appointment will be 2 hours prior to close.

Testing Center Phone: (850) 769-1551 ext 5807
Note: Email is the preferred method of communication, testingcenter@gulfcoast.edu

Scientific or basic four-function calculators are permitted for exams, but Programmable calculators are NOT permitted for use on exams (this includes graphing calculators, TI-84, TI-89, etc.). The use of notes, textbook (or McGraw Hill Connect resources), other websites, or other students work during an exam is strictly prohibited. The penalty for engaging in use in unauthorized resources or assistance on an exam will result in an automatic score of zero on the exam, as well as an Academic Integrity Violation report being submitted and connected to the student for the remainder of their academic career.

All exam scores will factor into a student's final grade.

Accessibility Statement

Gulf Coast State College supports an inclusive learning environment for all students. If there are aspects of the instruction or design of this course that hinder your full participation, reasonable accommodations can be arranged. Prior to receiving accommodations, you must register with Student Accessibility Resources. Appropriate academic accommodations will be determined based on the documented needs of the student. Please visit GCSC's Student Accessibility Resource (SAR) webpage to learn more. For information regarding the registration process, email sar@gulfcoast.edu or call 850-747-3243.

Attendance Policy

Regular class attendance and participation are significant factors that help to promote success in college. Students are expected to attend all class meetings of all courses for which they are registered.

You are expected to know the instructor's specific attendance policy, as stated in the syllabus for each course. In the event of absence, you should contact your instructor as soon as possible to indicate the reason and to inquire whether make-up work is possible. (Make-up work is offered solely at the discretion of your professor.)

If your absences in a class become excessive, as stated in the course syllabus, your professor may contact you, indicating that further absence may result in your withdrawal from the course. Your professor can withdraw you from a course for excessive absences without your permission.

Instructors will monitor attendance at the beginning of each semester. If you are not in attendance during this period, you may be withdrawn from the course. You will be financially responsible for the course and a "W or NS" will appear on your transcript. Withdrawal from a course may also have implications for financial aid.

Withdrawal Policy

The last day for students to cancel registration/drop courses and receive a refund is August 21, 2026 (by 11:59pm). Additionally, students may initiate their own withdraw from the course through the

Office of Enrollment Services up to the **withdrawal deadline of October 14, 2026**. Refunds are not issued for course withdrawals. After the withdrawal deadline, the instructor must assign a grade.

Two withdrawals are permitted per credit course. After that, a grade will be assigned. Please be concerned about withdrawals. When admitting students into certain programs, universities may calculate withdrawals as grades. It is your responsibility to verify the effects of enrollment and/or withdrawal upon your financial assistance (financial aid, scholarships, grants, etc.). There are two kinds of withdrawals---student and administrative.

- *Student Withdrawal (W1)* - Students wishing to withdraw must complete the online Student Withdrawal Form before the scheduled withdrawal deadline as published in the College catalog. Student withdrawals initiated prior to the scheduled withdrawal deadline will be recorded as a grade of "W." The withdrawal deadline for an off-term or condensed term is one week after midterm.
- *Administrative Withdrawal (W2)* – A faculty member may withdraw a student up to the published withdrawal deadline for violation of the class attendance policy in which case the student will receive a grade of "W." The withdrawal deadline for an off-term or condensed term is one week after midterm.

Students cannot withdraw from developmental studies courses (college-preparatory classes) after the drop/add period without written permission from their instructor and/or their academic advisor.

Academic Integrity

Honest participation in academic endeavors fosters an environment in which optimal learning can take place and is consistent with the college's mission. Academic misconduct, including cheating or plagiarism, is destructive to the spirit of an educational environment. GCSC professors report every instance of student academic misconduct to the college for inclusion on the student's records.
Most course syllabi include an academic honesty policy and the consequences for violating this policy. Familiarize yourself with course policies regarding authorized or unauthorized use of AI to avoid the pitfalls of academic dishonesty.

The following definitions will apply:

"Cheating"

includes but is not limited to use of any unauthorized assistance in taking quizzes, tests, or examinations; dependence upon the aid of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; the acquisition without permission of tests or other academic materials belonging to a member of the College's faculty.

"Plagiarism"

includes, but is not limited to, the use by paraphrase or direct quotation of the published or unpublished work of another person without full and clear acknowledgment as well as the purchase of papers or projects. It can also include overuse of an editing program like Grammarly or submitting work written by an Artificial Intelligence (AI) generator like ChatGPT. Make certain to consult your course syllabi for your instructor's guidelines of AI material.

"Self-plagiarism"

occurs when a student submits the same or considerably similar document to fulfill requirements in different classes. For example, if a student submits a term paper in Religion they originally wrote for an English class, this is self-plagiarism. Once a paper receives a grade in one class, it cannot be submitted again for another class.

"Generative Artificial Intelligence (AI)"
is technology that uses machine learning to create new content, such as text, images or code, based on user input. These systems are trained on vast amounts of data, including large language models and image or code generators. Common examples include ChatGPT, GitHub, Copilot, Google Gemini, Perplexity, and the Grammarly AI function.

Sanctions for incidences of academic misconduct, depending on the severity of the incidence and/or its repetition, may range from receiving an F grade (or 0) for the test, assignment, or activity, to failure of the course, to suspension or dismissal from the college.

Classroom Recording

In accordance with federal and state privacy laws, students may record class lectures for their own personal educational use, in connection with a complaint to the college, or as evidence in internal or external legal proceedings. Students may not publish or upload the recordings or any components thereof without the knowledge and written permission of the faculty member. Failure to obtain permission to publish could lead to the students' having to pay damages, attorney fees, and court costs. For more information about what can be recorded, please see the guidelines in the GCSC Student Handbook.

Generative Artificial Intelligence (AI) Policy

The use of generative AI tools in academic work requires clear guidelines to maintain academic integrity. Please review the policy selected for this course regarding the use of AI tools such as ChatGPT, Copilot, Grammarly's AI features, and similar platforms for assignments, research, and other coursework.

See the student handbook for further information. Students with questions about acceptable use should consult their instructor.

Limited Assistive Use Only

Students may use basic assistive technologies for spelling, grammar, and formatting (e.g., PaperRater or SpellCheckPLUS); however, the use of AI tools (e.g., ChatGPT, Copilot, Grammarly's AI function, etc.) for generating, rewriting, or enhancing content is not permitted. All work must reflect the student's original ideas and writing. Representing work created by AI as one's own is a violation of academic integrity and may result in penalties, including a zero on the assignment and additional disciplinary actions as outlined in the college's academic integrity policy.

In ACG2071, students may NOT use generative AI to calculate answers and/or responses for graded assignments.

Anti-Discrimination Policy

Gulf Coast State College does not discriminate against any person in its programs, activities, policies or procedures on the basis of race, ethnicity, color, national origin, marital status, religion, age, gender, sex, pregnancy, sexual orientation, gender identity, genetic information, disability, or veteran status. All questions or inquiries regarding compliance with laws relating to non-discrimination and all complaints regarding sexual misconduct or discrimination may be directed to Amanda Reed, Executive Director of Human Resources/Title II/504/Title IX Coordinator and Employment Equity Officer, Gulf Coast State College, 5230 W. US Highway 98, Panama City, FL 32401; 850-769-1551, ext. 3516. Rules, policies, fees, and courses described in this catalog are subject to change without notice.

Syllabus Policy

For any syllabus posted prior to the beginning of the term, the instructor reserves the right to make minor changes prior to or during the term. The instructor will notify students via e-mail or Canvas announcement when changes are made in the requirements and/or grading of the course.

Student Support Resources

Gulf Coast State College is committed to providing you with the resources you need for success as a student and beyond. View all the academic and student support resources provided at GCSC on the Student Services web page.

Course Technology & Support

To successfully participate in this online course, students must have basic computer and digital information literacy skills and meet the following technology requirements:

- **Computer:** Up-to-date web browser that supports the Canvas learning management system; please refer to the system requirements for compatibility and information on using the Canvas app on mobile devices.
- **Internet Speed**: Minimum bandwidth of 8 Mbps upload/download speed to effectively engage in online activities and access multimedia.
- **Office 365 software:** Available for free download through GCSC Information Technology Services (ITS).

If you need technical support, contact the ITS Help Desk, available 24/7 at (850) 913-3303.

ACE Lab

The ACE Lab offers free tutoring to students in accounting, computer, and economics courses. **The ACE Lab is located in the Charles Hilton Center, Room 225.** Students are encouraged to complete homework or projects in the lab, so they can ask questions while working through their assignments. Tutoring schedules vary from semester to semester and from course to course depending on the availability of tutors. Please see Canvas Announcements or ask your instructor for specific tutoring times.

Computer Labs

If you need access to computers on campus, computers are available for use in the GCSC Library, as well as other dedicated computer labs for open student use on campus. In the Charles Hilton Center, CHC 222, CHC 224, and CHC 226 are open for student use at any time they are not in use for scheduled classes. Class schedules are posted outside the door of each room.

McGraw Hill (Connect) Technical Support

Within McGraw Hill Connect, select *Menu* and then select *Contact Support* for email, live chat, and phone contact support options. You may also link directly to the McGraw Hill Higher Education Digital Technical Support page here.