



ACG 2071 - ACCOUNTING 2071- Managerial Accounting

COURSE SYLLABUS - Fall 2009-1

Professor: Mr. Hortensi, CPA Email: jose.hortensi@mdc.edu
School Phone Number – 305-237-5143 (leave message)
Office Hours: Before class and after class. Please visit website: http://faculty.mdc.edu/jhortens/

Textbook : Financial & Managerial Accounting 9th Edition ©2007 Carl S. Warren, James M. Reeve ISBN: 0324401884 Note: You can also purchase the soft cover Managerial Accounting

Course Description: The students will obtain an understanding of the basic Managerial Accounting concepts and principles. The student will learn about the different cost systems used in some of today's manufacturing businesses, including the Job Order Cost System and the Process Cost System.

Attendance: Accounting is a hands-on subject and as such, students are expected to attend all class sessions. Attendance will be taken at the start of each class. If you miss a class, it is your responsibility to find out what you missed in class and any assignments that were made (absences do not relieve a student from course assignments) If you wish to terminate the course, you should be aware that you yourself are responsible for official withdrawal from the course.

Grading: The course grade will be based on the following scale: 90 – 100% = A 80 – 89% = B 70–79% = C 60 – 69% = D Below 59% = F

Grading Policy: The final grade will be determined as follows: Homework 15 % Project 20 % Quizzes 40 % Final Exam cumulative 25 % PROJECT: EXTRA CREDIT UP TO 5% (Details will be provided later)

TOTAL 100 %

Tests: There will be four quizzes and a FINAL EXAM semester. The exams include: theory, definitions, computations etc., as the material in the covered chapters dictates. **NO MAKE-UPS.** However, if a student misses ONE OF THEM, then the Final Exam can be counted “twice” (once to replace the missed test and once as the Final Exam grade). **YOU MUST GET AT LEAST A 60% ON THE FINAL EXAM TO PASS THE COURSE.**

Homework/Special Projects: The homework will vary from class to class, but there will be some type of assignment each class including: reading the chapters; answering discussion questions; the working of exercises and problems at the end of the chapter. Since Accounting is a progressive course of study (each chapter builds upon the mastery of the previous chapters’ material), all homework must be done when assigned to achieve the full benefits of the assignment.

Additional Information:

- The class will be a combination of lecture and discussion, review of homework and working through selected exercises and problems.
- **Reading the chapters in advance, studying and reviewing your notes will help insure success in the class. I expect you to have read the material before class. Be ready for participation.**
- Exams will usually begin promptly and will be followed by class. Any student caught cheating will get an F.

Accounting Lab Students must concurrently register in the Accounting Lab since **ACG 2071L** is a co-requisite of ACG2071. **YOU MUST ACCUMULATE AT LEAST 15 HOURS IN THE LAB BY THE END OF THE SEMESTER.** IF YOU DON’T HAVE AT LEAST 15 HRS BY THE END OF THE SEMESTER, YOUR FINAL GRADE FOR ACG2021 WILL BE REDUCED BY ½ POINT FOR EVERY HOUR THAT YOU ARE MISSING FROM THE 15 HR. GOAL. (Ex. End of semester and student X has only 9 hours in the lab, student X will have -3 points. **3 POINTS WILL BE DEDUCTED FROM HIS FINAL GRADE FOR ACG 2071**). A print out showing your lab attendance will be given to me at the end of the semester. Check with me periodically, but it is your responsibility to keep track of your own hours. **NOTE: YOUR FINAL GRADE FOR ACG2071L WILL BE THE SAME AS ACG2071.**

Important Dates: Last day to drop 100 % refund: F Aug 28th Last day drop "W" T Nov 3
Holiday: M Sep 7, W Nov11, R Nov 26, F Nov27 Last day of Final Exam: F Dec 18th

Special Needs: If you need reasonable accommodations in academic settings, please see me as soon as possible so that we may make appropriate arrangements to meet your needs.

Special Note: This syllabus is subject to changes by the instructor. Changes will be made with as much advance notice as possible.

