

Course Syllabus

 Edit

Managerial Accounting

Semester & Year: Fall 2025

Course ID & Section #: Bus 1B V9077

Instructor's name: Kristen Luke

Day/Time of required meetings: No required meetings. The course is online with an optional 730AM Wednesday meeting.

Number of proctored exams: None, all online in Canvas

Course units: 4

***Send me a message in Canvas to connect!**

Instructor Contact Information

Office location or *Online: N/A

Office hours: Contact me, by appointment only in Zoom

Please send me a message in Canvas to chat!

Required Texts

Financial and Managerial Accounting

Edition: 9

Author:  in Wild

*Please make sure you purchase Mc Graw Connect with the text. The bookstore has the access code. You can click McGraw Hill Connect on the left to enter your access code or to purchase the text AND

McGraw Connect (for your homework, quizzes and exams).

<https://connect.mheducation.com/class/k-luke-bus-1b-v9077-2025f> 

(<https://connect.mheducation.com/class/k-luke-bus-1b-v9077-2025f>)- registration link

Catalog Description

A study of how managers use accounting information in decision-making, planning, directing operations and controlling. This course focuses on cost terms and concepts, cost behavior, cost structure and cost-volume-profit analysis. The course includes issues relating to cost systems, cost control, profit planning, and performance analysis in manufacturing and service environments.

Course Student Learning Outcomes (from course outline of record)

1. Identify and illustrate the primary activities and information needs of managers and explain the role of the managerial accountant as a member of the management team; compare and contrast financial and managerial accounting; (Identify is lecture, illustrate is lab.)
2. Define and illustrate various cost terms, concepts, and behaviors, and evaluate their relevancy for different decision-making purposes; (Define is lecture, illustrate is lab.)
3. Distinguish between product and period costs and prepare and evaluate a Schedule of Cost of Goods Manufactured, Schedule of Cost of Goods Sold, and Income Statement; (Lecture)
4. Prepare traditional and contribution-margin income statements and define related terms; (Lab)
5. Explain cost-volume-profit analysis, degree of operating leverage, and safety margin and employ each as an analytical tool; (Explain is lecture, employ is lab.)
6. Describe the traditional types of product costing systems (including job-order and process), illustrate the flow of costs in each, and prepare related accounting records and reports; (Define is lecture, illustrate is lab.)
7. Discuss the impact of technology on the business environment, its implications for product and service costs, and the development of activity-based costing and management; (Lecture.)
8. Explain the purposes of budgeting, prepare a master budget and its component schedules, and relate the budget to planning and control; (Explain is lecture, prepare is lab.)
9. Explain the development and use of standard costs and flexible budgets, prepare and interpret variance analysis reports and relate them to responsibility accounting and control; (Explain is lecture, prepare is lab.)
10. Explain the nature of and need for segment reporting and the relationship with cost, revenue, profit, and segment centers; prepare and analyze related segment reports; (Explain is lecture, prepare is lab.)

11. Compare and contrast absorption costing and variable costing, prepare income statements using both methods, and reconcile the resulting net incomes; (Compare and contrast is lecture, prepare and reconcile is lab.)
12. Define relevant costs and benefits and prepare analyses related to special decisions; (Define is lecture, prepare is lab.)
13. Explain the nature of capital expenditure decisions and apply and evaluate various methods used in making these decisions; including the time value of money and; (Lecture)
14. Identify the ethical implications inherent in managerial accounting and reporting and be able to apply strategies for addressing them. (Identify is lecture, applying strategies is lab.)

Prerequisites/co-requisites/ recommended preparation

Prerequisite

BUS1A - Financial Accounting

Bus 1B is the second course in a sequence. Without an understanding of the concepts of financial accounting, students will not be able to learn managerial accounting.

Describe representative skills without which students will be highly unlikely to succeed:

1. Financial statement creation and formatting.
2. Recording impact of transactions on accounts and financial statements.
3. Explain the purpose and principles of internal control, inventory and depreciation accounting.
4. Analyzing cost flows, operating activities, financial ratios.
5. Explain inventory methods, computation and impact on financial statements.
6. Articulate ethical issues in accounting.


Proctored Exams

You will need to take 3 open-book, open note exams in then Canvas system. The exams are not proctored.

Policies for this Class

Communication Guidelines

Personal questions should be communicated with Messages (Help) in Canvas. Please do not send me an email, rather, as previously stated please send me a message in Canvas to discuss personal matters. It is much easier and quicker for me to you respond to you through Canvas as I check Canvas more frequently.

 Please be respectful to your classmates. Be kind and professional in all of your postings and responses in any open forums. Adhere to the same standards of behavior online that you follow in a face

to face class room. Inappropriate comments could result in losing credit for participation during that week's discussion forum as well as being dropped from the course.

Regular and effective contact

I will access the class website regularly and respond to posted questions and messages generally within 48 hours of receipt Monday through Friday. The will respond slower on the weekends. If for some reasons, I miss your message, send me another within 24 hours and I will definitely see it. Additionally, I read and provide feedback to each student's discussion forum posts by the end of the week after they are due. There is also regular instructor-based communication with weekly announcements and emails/messages to students who have messaged me through the Canvas messaging system.

Evaluation & Grading Policy

Evaluation process


Course Assignments- Every Sunday, the week's assignments will be listed in **Announcements** and posted in the Modules section of Canvas. You will complete them under the specific weekly module. The weekly assignments will typically require you to read textbook chapters, review online power point slides/lectures, complete homework, discussions and complete chapter quizzes. We will also complete 3 exams.

Wednesday OPTIONAL class attendance: On Wednesday at 730am I will host a 50 minute meeting in Zoom to discuss the course material for the week. I can lecture if you would like or I can answer your questions and we can take a look at McGraw Connect, for example. It will be up to you each week. I will record these lectures.

Quizzes: (20% of your final grade) We have weekly quizzes in McGraw Connect. So, make sure you purchase the text with the McGraw Connect package. These will be multiple choice in their format. You have three attempts and I will take the highest score. Unless otherwise noted, they will be due every Sunday night at 11:45PM. I will drop your lowest two quiz scores as extra credit assistance.

Homework: (20% of your final grade) We will have homework assignments in McGraw Hill Connect. So, make sure you purchase the text with the McGraw Connect package. It is available in the bookstore. You have unlimited attempts on each homework assignment but they are graded assignments. They are due on Sunday at 1145PM. I will take the highest score.

Exams: (40% of your final grade.) You will need to take 3 open-book, open note exams in McGraw Connect. I will drop your low score. They are not proctored and you are welcome to work with a buddy. More details on exams to come.

Discussions (20% of your final grade): I will pose questions for you to answer in weekly discussion forum  all of your classmates. Initial replies are due Friday at 11:45PM , and responses to fellow students are due on Sunday at 11:45PM. I will drop your lowest two discussion scores. Please review the rubric and any instructions included in the discussions for additional guidance.

*I do not accept late work.

Grading policy

Grading Criteria: "A=93% and above, A-=90-92%, B+=88-89%, B=83-87, B-=80-82%, C+=78-79%, C=70-77%, D=69-60%, F=59% and below

Tentative Class Schedule (see below the Syllabus for assignment details. Also, please see the weekly modules and announcements).

Educational Accessibility and Support

College of the Redwoods is committed to providing reasonable accommodations for qualified students who could benefit from additional educational support and services. You may qualify if you have a physical, mental, sensory, or intellectual condition which causes you to struggle academically, including but not limited to:

- Mental health conditions such as depression, anxiety, PTSD, or bipolar disorder
- Common ailments such as arthritis, asthma, diabetes, autoimmune disorders, and diseases
- Temporary impairments such as a broken bone, recovery from significant surgery, or a pregnancy-related disability
- Neurodevelopmental disorders such as a learning disability, intellectual disability, autism, acquired brain injury, or ADHD
- Vision, hearing, or mobility conditions

Available services include extended test time, quiet testing environments, academic assistance and tutoring through the LIGHT Center, counseling and advising, alternate formats of course materials (e.g., audio books, braille, E-texts), assistive technology, learning disability assessments, approval for personal attendants, interpreters, priority registration, on-campus transportation, adaptive physical education and living skills courses, and more. If you believe you might benefit from disability- or health-related services and accommodations, please contact Student Accessibility Support Services (SASS). If you are unsure whether you qualify, please contact Student Accessibility Support Services (SASS) for a consultation: sass@redwoods.edu.

SASS office locations and phone numbers

Eureka campus

- Phone: 707-476-4280
- Location: Learning Resource Center (Library)

Del Norte campus












- Phone: 707-465-2353

· Location: main building, near the Library

Klamath-Trinity campus

· Phone: 707-476-4280









Course Summary:






Date	Details	Due
Wed Aug 27, 2025	 Weekly 1B Meetings https://redwoods.instructure.com/calendar?event_id=87140&include_contexts=course_20576	7:30am to 8:30am
Sun Aug 31, 2025	 Chapter 1-5 homework https://redwoods.instructure.com/courses/20576/assignments/495556	due by 11:59pm
Sun Aug 31, 2025	 Chapter 1-5 quiz https://redwoods.instructure.com/courses/20576/assignments/488785	due by 11:59pm
Sun Aug 31, 2025	 Week 1 : Discussion forum https://redwoods.instructure.com/courses/20576/assignments/500368	due by 11:59pm
Wed Sep 3, 2025	 Weekly 1B Meetings https://redwoods.instructure.com/calendar?event_id=87141&include_contexts=course_20576	7:30am to 8:30am
Sun Sep 7, 2025	 Chapter 6-12 homework https://redwoods.instructure.com/courses/20576/assignments/499493	due by 11:59pm
Sun Sep 7, 2025	 Chapter 6-12 quiz https://redwoods.instructure.com/courses/20576/assignments/488816	due by 11:59pm
Wed Sep 10, 2025	 Weekly 1B Meetings https://redwoods.instructure.com/calendar?event_id=87142&include_contexts=course_20576	7:30am to 8:30am
Sun Sep 14, 2025	 Chapter 13 homework https://redwoods.instructure.com/courses/20576/assignments/488789	due by 11:59pm
Sun Sep 14, 2025	 Chapter 13 quiz https://redwoods.instructure.com/courses/20576/assignments/488790	due by 11:59pm
Wed Sep 17, 2025	 Weekly 1B Meetings https://redwoods.instructure.com/calendar?event_id=87143&include_contexts=course_20576	7:30am to 8:30am




Date	Details	Due
	event_id=87143&include_contexts=course_20576)	
Sun Sep 21, 2025	 Chapter 14 homework https://redwoods.instructure.com/courses/20576/assignments/488791	due by 11:59pm
	 Chapter 14 quiz https://redwoods.instructure.com/courses/20576/assignments/488792	due by 11:59pm
Wed Sep 24, 2025	 Weekly 1B Meetings https://redwoods.instructure.com/calendar?event_id=87144&include_contexts=course_20576	7:30am to 8:30am
Sun Sep 28, 2025	 Chapter 15 homework https://redwoods.instructure.com/courses/20576/assignments/488793	due by 11:59pm
	 Chapter 15 quiz https://redwoods.instructure.com/courses/20576/assignments/488794	due by 11:59pm
Wed Oct 1, 2025	 Weekly 1B Meetings https://redwoods.instructure.com/calendar?event_id=87145&include_contexts=course_20576	7:30am to 8:30am
Sun Oct 5, 2025	 Chapter 16 homework https://redwoods.instructure.com/courses/20576/assignments/488795	due by 11:59pm
	 Chapter 16 quiz https://redwoods.instructure.com/courses/20576/assignments/488796	due by 11:59pm
Wed Oct 8, 2025	 Weekly 1B Meetings https://redwoods.instructure.com/calendar?event_id=87146&include_contexts=course_20576	7:30am to 8:30am
Sun Oct 12, 2025	 Chapter 17 homework https://redwoods.instructure.com/courses/20576/assignments/488797	due by 11:59pm
	 Chapter 17 quiz https://redwoods.instructure.com/courses/20576/assignments/488798	due by 11:59pm
	 Midterm Chapters 13-16 https://redwoods.instructure.com/courses/20576/assignments/488825	due by 11:59pm














Date	Details	Due
Wed Oct 15, 2025	 Weekly 1B Meetings https://redwoods.instructure.com/calendar?event_id=87147&include_contexts=course_20576	7:30am to 8:30am
Sun Oct 19, 2025	 Chapter 18 homework https://redwoods.instructure.com/courses/20576/assignments/488799	due by 11:59pm
	 Chapter 18 quiz https://redwoods.instructure.com/courses/20576/assignments/488800	due by 11:59pm
Wed Oct 22, 2025	 Weekly 1B Meetings https://redwoods.instructure.com/calendar?event_id=87148&include_contexts=course_20576	7:30am to 8:30am
Fri Oct 24, 2025	 BUS-1B-V7437 Managerial Accounting https://redwoods.instructure.com/calendar?event_id=84238&include_contexts=course_20576	10am to 11:50am
Sun Oct 26, 2025	 Chapter 19 homework https://redwoods.instructure.com/courses/20576/assignments/488801	due by 11:59pm
	 Chapter 19 quiz https://redwoods.instructure.com/courses/20576/assignments/488802	due by 11:59pm
Wed Oct 29, 2025	 Weekly 1B Meetings https://redwoods.instructure.com/calendar?event_id=87149&include_contexts=course_20576	7:30am to 8:30am
Fri Oct 31, 2025	 BUS-1B-V7437 Managerial Accounting https://redwoods.instructure.com/calendar?event_id=84239&include_contexts=course_20576	10am to 11:50am
	 BUS-1B-V7437 Managerial Accounting https://redwoods.instructure.com/calendar?event_id=84240&include_contexts=course_20576	10am to 11:50am
Sun 2025	 Questions about the course	to do: 12am

Date	Details	Due
	 Chapter 20 homework (https://redwoods.instructure.com/courses/20576/assignments/488804)	due by 11:59pm
	 Chapter 20 quiz (https://redwoods.instructure.com/courses/20576/assignments/488805)	due by 11:59pm
Wed Nov 5, 2025	 Weekly 1B Meetings (https://redwoods.instructure.com/calendar?event_id=87150&include_contexts=course_20576)	7:30am to 8:30am
	 BUS-1B-V7437 Managerial Accounting (https://redwoods.instructure.com/calendar?event_id=84241&include_contexts=course_20576)	10am to 11:50am
Fri Nov 7, 2025	 BUS-1B-V7437 Managerial Accounting (https://redwoods.instructure.com/calendar?event_id=84242&include_contexts=course_20576)	10am to 11:50am
	 Chapter 21 homework (https://redwoods.instructure.com/courses/20576/assignments/488806)	due by 11:59pm
Sun Nov 9, 2025	 Chapter 21 quiz (https://redwoods.instructure.com/courses/20576/assignments/488807)	due by 11:59pm
	 Midterm 2 Chapters 17-20 (https://redwoods.instructure.com/courses/20576/assignments/488824)	due by 11:59pm
Wed Nov 12, 2025	 Weekly 1B Meetings (https://redwoods.instructure.com/calendar?event_id=87151&include_contexts=course_20576)	7:30am to 8:30am
	 BUS-1B-V7437 Managerial Accounting (https://redwoods.instructure.com/calendar?event_id=84243&include_contexts=course_20576)	10am to 11:50am
Fri Nov 14, 2025	 BUS-1B-V7437 Managerial Accounting (https://redwoods.instructure.com/calendar?event_id=84244&include_contexts=course_20576)	10am to 11:50am





Date	Details	Due
Sun Nov 16, 2025	 Chapter 22 homework https://redwoods.instructure.com/courses/20576/assignments/488808	due by 11:59pm
	 Chapter 22 quiz https://redwoods.instructure.com/courses/20576/assignments/488809	due by 11:59pm
Wed Nov 19, 2025	 Weekly 1B Meetings https://redwoods.instructure.com/calendar?event_id=87152&include_contexts=course_20576	7:30am to 8:30am
Fri Nov 21, 2025	 BUS-1B-V7437 Managerial Accounting https://redwoods.instructure.com/calendar?event_id=84245&include_contexts=course_20576	10am to 11:50am
	 BUS-1B-V7437 Managerial Accounting https://redwoods.instructure.com/calendar?event_id=84246&include_contexts=course_20576	10am to 11:50am
Sun Nov 23, 2025	 Chapter 23 homework https://redwoods.instructure.com/courses/20576/assignments/488810	due by 11:59pm
	 Chapter 23 quiz https://redwoods.instructure.com/courses/20576/assignments/488811	due by 11:59pm
Wed Nov 26, 2025	 Weekly 1B Meetings https://redwoods.instructure.com/calendar?event_id=87153&include_contexts=course_20576	7:30am to 8:30am
Fri Nov 28, 2025	 BUS-1B-V7437 Managerial Accounting https://redwoods.instructure.com/calendar?event_id=84247&include_contexts=course_20576	10am to 11:50am
	 BUS-1B-V7437 Managerial Accounting https://redwoods.instructure.com/calendar?event_id=84248&include_contexts=course_20576	10am to 11:50am
Wed Dec 3, 2025	 Weekly 1B Meetings https://redwoods.instructure.com/calendar?event_id=87154&include_contexts=course_20576	7:30am to 8:30am



Date	Details	Due
Fri Dec 5, 2025	 BUS-1B-V7437 Managerial Accounting (https://redwoods.instructure.com/calendar?event_id=84249&include_contexts=course_20576)	10am to 11:50am
	 BUS-1B-V7437 Managerial Accounting (https://redwoods.instructure.com/calendar?event_id=84250&include_contexts=course_20576)	10am to 11:50am
Sun Dec 7, 2025	 Chapter 24 homework (https://redwoods.instructure.com/courses/20576/assignments/488812)	due by 11:59pm
	 Chapter 24 quiz (https://redwoods.instructure.com/courses/20576/assignments/488813)	due by 11:59pm
Wed Dec 10, 2025	 Weekly 1B Meetings (https://redwoods.instructure.com/calendar?event_id=87155&include_contexts=course_20576)	7:30am to 8:30am
Sun Dec 14, 2025	 Appendix Time Series Homework (https://redwoods.instructure.com/courses/20576/assignments/488782)	due by 11:59pm
	 Appendix Time Series Quiz (https://redwoods.instructure.com/courses/20576/assignments/488783)	due by 11:59pm
Wed Dec 17, 2025	 Weekly 1B Meetings (https://redwoods.instructure.com/calendar?event_id=87156&include_contexts=course_20576)	7:30am to 8:30am
Fri Dec 19, 2025	 Final exam Chapters 21-24, and Time Series Appendix (https://redwoods.instructure.com/courses/20576/assignments/488823)	due by 11:59pm
	 Class Feedback #1 (https://redwoods.instructure.com/courses/20576/assignments/488781)	
	 Class Feedback #2 (https://redwoods.instructure.com/courses/20576/assignments/488780)	



Date	Details	Due
	 Final curve (https://redwoods.instructure.com/courses/20576/assignments/488822)	
	 Roll Call Attendance (https://redwoods.instructure.com/courses/20576/assignments/488826)	

