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Spring 2026 College of the Redwoods Managerial Accounting



Course Information

Semester & Year: Spring 2026

Course ID & Section #number: BUS-1B-E9904-2026S

Instructor's name: Kristen Luke

Day/Time of required meetings: MW 11:40AM - 02:50PM

Location: LRC Room 105

Number of proctored exams: 3

Course units: 4

Instructor Contact Information

Office location or Online: HU 108C - it is behind a locked door so just send me a message and I will open it

Office hours: M/W 10:00-11:00 AM and T/Th 3:00-4:00 PM

Phone number: x4366

Email address: Kristen-Luke@redwoods.edu

Please contact me via the Canvas inbox



I will regularly reply within 24 hours. I take more time on the weekends to reply. If you do not hear from me, just send me another message.

Required Material

Financial and Managerial Accounting

Release: 2025

Author: John Wild

*Please make sure you purchase McGraw 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-spring-2026-managerial-accounting> 

<https://connect.mheducation.com/class/k-luke-spring-2026-managerial-accounting> - 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

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 investment 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.)

Academic Calendar





ENROLLMENT SERVICES CALENDAR

Spring 2026 Semester

Start/End Date: 01/17/26 – 05/15/26		
Description: Spring 2026 (2026S)		
Calendar		
Description	Full Term Classes	Other Than Full Term Classes
Semester Begins	1/17/2026	↓
Last Day to Register for Classes*	1/16/2026	Day before the first class meeting
Last Day to Add a Class**	1/23/2026	Friday of the 1st week of the class
Last Day to Drop & Receive a Refund (Student Services Fees are NOT Refunded)	1/30/2026	Business day before 20% of class
Last Day to Drop w/out a "W" (No Refund)	2/1/2026	Calendar day before 20% of class
Census Date	2/2/2026	20% of Class
Last Day to Petition to Graduate & Petition for Certificate	3/5/2026	First Thursday in March
Last Day for Student/Faculty Withdrawal (No Refund; "W" grade issued)	4/3/2026	62.5% of Class
Final Examinations	05/09/26 – 05/15/26	
Last Day to File P/NP Option	5/15/2026	Last Day of Class
Semester Ends	5/15/2026	Last Day of Class
Grades Due (Instructor Enters via WebAdvisor)	5/22/2026	One Week after Class Ends
Grades Available for Transcript Release © (Approximate)	5/29/2026	Viewable on WebAdvisor Day After Instructor Enters Grade
Holidays		
Martin Luther King's Birthday	1/19/2026	(All Campuses Closed)
Lincoln's Birthday	2/13/2026	(All Campuses Closed)
President's Day	2/16/2026	(All Campuses Closed)
Spring Break	03/16/26 – 03/20/26	(No Classes)
Cesar Chavez Day	3/31/2026	(All Campuses Closed)
Memorial Day	5/25/2026	(All Campuses Closed)
Notes		
* A student may register for a class via WebAdvisor until the day before the first class meeting.		
** Waitlisted students may add a class via WebAdvisor after the class begins if the instructor has granted the student permission to add the course via WebAdvisor. Permission expires after 5 days. The student must add the course prior to census.		
© Grades Available for Transcript Release provides an approximate date that grades will become available and the Academic Standing Process will be complete. If students need their current semester's grades on their transcript, waiting for grades to be posted will be mailed on or around the Grades Available for Transcript Release date.		

✓ Evaluation & Grading Policy

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, attend lecture, complete homework, complete quizzes, and submit lab assignments. We will also complete 3 in class exams.

Quizzes: (25% of your final grade) We have weekly quizzes in McGraw Connect. So, make sure you purchase the text *with* the McGraw Connect package - its a combo. 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 (25% 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- its a combo. You have unlimited attempts on each homework assignments but they are graded assignments. I will take the highest score. They are due on Sunday at 1145PM.

Exams: (30% of your final grade.) You will need to take 3 open note exams which will be given in class. I will drop your lowest score of the three exams. One exam will be held during finals week.



Lab (20% of your final grade): We will complete lab exercises together in class. Sometimes you will work alone and sometimes you will work in small groups. Sometimes, we will work on paper, sometimes we will work on the computer and work on excel skills, for example. These lab exercises need to be completed by the end of the class period in which we work on the unless discussed otherwise.

*I do not accept late work without prior documented extenuating circumstances.

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

Prerequisites / Co-requisites / Recommended Preparation

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.

Educational Accessibility & 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](https://www.redwoods.edu/services/sass/light.php)  (<https://www.redwoods.edu/services/sass/light.php>), counseling and advising, alternate formats of course materials (e.g. audio books or 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 \(SASS\)](#) 

<https://www.redwoods.edu/services/sass/index.php>.

If you are unsure whether you qualify, please contact SASS for a consultation: SASS@redwoods.edu (<mailto:SASS@redwoods.edu>).

SASS office locations and phone numbers

Eureka campus

- Phone: 707-476-4280,
- Locations: Student Services building, first floor SS113

Del Norte campus

- Phone: 707-465-2353
- Location: Main building, near the Library

Klamath-Trinity campus

- 707-476-4280

Academic Integrity

In the academic community, the high value placed on truth implies a corresponding intolerance of scholastic dishonesty. In cases involving academic integrity, determination of the grade and of the student's status in the course is left primarily to the discretion of the faculty member. In such cases, where the instructor determines that a student has demonstrated a lack of academic integrity, the student may receive a failing grade for the assignment and/or exam and may be reported to the Chief Student Services Officer or designee. The Student Code of Conduct (AP 5500) is available on the College of the Redwoods website. Additional information about the rights and responsibilities of students, Board policies, and administrative procedures is located in the 2024-2025 College Catalog and CR Board and Administrative Policies.



AI Use Class Policy



Recent advancements in generative artificial intelligence (AI) have made large language models such as ChatGPT and Google's Bard widely available. Sometimes, using these tools appropriately can help us overcome barriers and allow us to focus on deeper learning. However, overuse of these tools can undermine the development of our critical and creative thinking skills. In addition, AI outputs are often unreliable and frequently subject to bias. For these reasons, it is sometimes appropriate and sometimes inappropriate to use generative AI in the completion of assignments or in discussion posts. For this class,

please see the specific assignment instructions for guidance on how and when generative AI tools may be used appropriately as we're working on and learning from a particular assignment. Also, please keep in mind that you are responsible for anything you submit; please carefully review all AI-generated outputs, screening them for accuracy, bias, appropriateness, and fidelity to your perspective.

Disruptive Behavior

Student behavior or speech that disrupts the instructional setting will not be tolerated. Disruptive conduct may include, but is not limited to: unwarranted interruptions; failure to adhere to instructor's directions; vulgar or obscene language; slurs or other forms of intimidation; and physically or verbally abusive behavior. In such cases where the instructor determines that a student has disrupted the educational process, a disruptive student may be temporarily removed from class. In addition, the student may be reported to the Chief Student Services Officer or designee. Additional information about the rights and responsibilities of students, Board policies, and administrative procedures is located in the [2024-2025 College Catalog](https://redwoods.elumenapp.com/catalog/2024-2025/home)  (<https://redwoods.elumenapp.com/catalog/2024-2025/home>) and [CR Board and Administrative Policies](https://go.boarddocs.com/ca/redwoods/Board.nsf/Public?open&id=policies)  (<https://go.boarddocs.com/ca/redwoods/Board.nsf/Public?open&id=policies>).




Inclusive Language in the Classroom

College of the Redwoods aspires to create a learning environment in which all people feel comfortable in contributing their perspectives to classroom discussions. It therefore encourages instructors and students to use language that is inclusive and respectful.















[Student Services Information](https://redwoods.instructure.com/courses/21761/pages/student-services-information)

<https://redwoods.instructure.com/courses/21761/pages/student-services-information>
















Course Summary:

Date	Details	Due
Sun Jan 18, 2026	 Week 1 : Discussion forum (https://redwoods.instructure.com/courses/21761/assignments/514603)	due by 11:59pm
Wed Jan 21, 2026	 In class activity/lab 1/21 (https://redwoods.instructure.com/courses/21761/assignments/537311)	due by 11:59pm
Sun Jan 25, 2026	 Chapter 1-5 Review homework (https://redwoods.instructure.com/courses/21761/assignments/518453)	due by 11:59pm
















Date	Details	Due
	 Chapter 1-5 Review quiz https://redwoods.instructure.com/courses/21761/assignments/518454	due by 11:59pm
	 Week 2 : Discussion forum https://redwoods.instructure.com/courses/21761/assignments/514601	due by 11:59pm
	 Chapter 6-12 quiz https://redwoods.instructure.com/courses/21761/assignments/514633	due by 11:59pm
Sun Feb 1, 2026	 Chapter 6-12 Review homework https://redwoods.instructure.com/courses/21761/assignments/514632	due by 11:59pm
	 Week 3 : Discussion forum https://redwoods.instructure.com/courses/21761/assignments/514602	due by 11:59pm
	 Chapter 13 homework https://redwoods.instructure.com/courses/21761/assignments/514608	due by 11:59pm
Sun Feb 8, 2026	 Chapter 13 quiz https://redwoods.instructure.com/courses/21761/assignments/514609	due by 11:59pm
	 Week 4 : Discussion forum https://redwoods.instructure.com/courses/21761/assignments/514600	due by 11:59pm
	 Chapter 14 homework https://redwoods.instructure.com/courses/21761/assignments/514610	due by 11:59pm
Sun Feb 15, 2026	 Chapter 14 quiz https://redwoods.instructure.com/courses/21761/assignments/514611	due by 11:59pm
	 Week 5 : Discussion forum https://redwoods.instructure.com/courses/21761/assignments/514599	due by 11:59pm
Sun  22, 2026	 Chapter 15 homework https://redwoods.instructure.com/courses/21761/assignments/514612	due by 11:59pm
	 Chapter 15 quiz https://redwoods.instructure.com/courses/21761/assignments/514613	due by 11:59pm










Date	Details	Due
	 Week 6 : Discussion forum https://redwoods.instructure.com/courses/21761/assignments/514598	due by 11:59pm
Sun Mar 1, 2026	 Chapter 16 homework https://redwoods.instructure.com/courses/21761/assignments/514614	due by 11:59pm
	 Chapter 16 quiz https://redwoods.instructure.com/courses/21761/assignments/514615	due by 11:59pm
	 Chapter 17 homework https://redwoods.instructure.com/courses/21761/assignments/514616	due by 11:59pm
Sun Mar 8, 2026	 Chapter 17 quiz https://redwoods.instructure.com/courses/21761/assignments/514617	due by 11:59pm
	 Midterm Chapters 13-16 https://redwoods.instructure.com/courses/21761/assignments/514637	due by 11:59pm
	 Chapter 18 homework https://redwoods.instructure.com/courses/21761/assignments/514618	due by 11:59pm
Sun Mar 15, 2026	 Chapter 18 quiz https://redwoods.instructure.com/courses/21761/assignments/514619	due by 11:59pm
	 Week 8 : Discussion forum https://redwoods.instructure.com/courses/21761/assignments/514597	due by 11:59pm
Tue Mar 24, 2026	 Week 9 : Discussion forum https://redwoods.instructure.com/courses/21761/assignments/514596	due by 11:59pm
	 Questions about the course	to do: 12am
Sun  , 2026	 Chapter 19 homework https://redwoods.instructure.com/courses/21761/assignments/514620	due by 11:59pm
	 Chapter 19 quiz https://redwoods.instructure.com/courses/21761/assignments/514621	due by 11:59pm
Sun Apr 5, 2026	 Chapter 20 homework https://redwoods.instructure.com/courses/21761/assignments/514622	due by 11:59pm



Date	Details	Due
	 Chapter 20 quiz https://redwoods.instructure.com/courses/21761/assignments/514623	due by 11:59pm
	 Midterm 2 Chapters 17-20 https://redwoods.instructure.com/courses/21761/assignments/514636	due by 11:59pm
	 Chapter 21 homework https://redwoods.instructure.com/courses/21761/assignments/514624	due by 11:59pm
Sun Apr 12, 2026	 Chapter 21 quiz https://redwoods.instructure.com/courses/21761/assignments/514625	due by 11:59pm
	 Week 12: Discussion forum https://redwoods.instructure.com/courses/21761/assignments/514595	due by 11:59pm
	 Chapter 22 homework https://redwoods.instructure.com/courses/21761/assignments/514626	due by 11:59pm
Sun Apr 19, 2026	 Chapter 22 quiz https://redwoods.instructure.com/courses/21761/assignments/514627	due by 11:59pm
	 Week 13: Discussion forum https://redwoods.instructure.com/courses/21761/assignments/514594	due by 11:59pm
	 Chapter 23 homework https://redwoods.instructure.com/courses/21761/assignments/514628	due by 11:59pm
Sun Apr 26, 2026	 Chapter 23 quiz https://redwoods.instructure.com/courses/21761/assignments/514629	due by 11:59pm
	 Appendix Time Value of Money Homework https://redwoods.instructure.com/courses/21761/assignments/514699	due by 11:59pm
Sun May 3, 2026	 Appendix Time Value of Money Quiz https://redwoods.instructure.com/courses/21761/assignments/514700	due by 11:59pm
	 Week 14: Discussion forum https://redwoods.instructure.com/courses/21761/assignments/514593	due by 11:59pm



Date	Details	Due
Sun May 10, 2026	 Chapter 24 homework (https://redwoods.instructure.com/courses/21761/assignments/514630)	due by 11:59pm
	 Chapter 24 quiz (https://redwoods.instructure.com/courses/21761/assignments/514631)	due by 11:59pm
Fri May 15, 2026	 Final exam Chapters 21-24, and Time Series Appendix (https://redwoods.instructure.com/courses/21761/assignments/514635)	due by 11:59pm
	 Class Feedback #1 (https://redwoods.instructure.com/courses/21761/assignments/514591)	
	 Class Feedback #2 (https://redwoods.instructure.com/courses/21761/assignments/514592)	
	 Final curve (https://redwoods.instructure.com/courses/21761/assignments/514634)	
	 Roll Call Attendance (https://redwoods.instructure.com/courses/21761/assignments/514638)	

