



## North Central State College

**MASTER SYLLABUS**

**2025-2026**

A. Academic Division: Engineering Technology, Business & Criminal Justice Division

B. Discipline: Accounting

C. Course Number and Title: ACCT1030 Managerial Accounting

D. Assistant Dean: Brooke Miller, M.B.A.

E. Credit Hours: 4

F. Prerequisites: ACCT1010

G. Last Course/Curriculum Revision Date: Fall 2024    Origin date: 09/12/2011

H. Textbook(s) Title:

*Horngren's Financial and Managerial Accounting, The Managerial Chapters with MyLab Accounting*

- Authors: Miller-Nobels, Mattison
- Copyright Year: 2023
- Edition: 8<sup>th</sup>
- ISBN: 9780138079925

I. Workbook(s) and/or Lab Manual: None

J. Course Description: This course provides information for assisting the management of a business entity in making decisions and for evaluating the effectiveness of those decisions by developing a student's understanding of managerial accounting principles. (TAG# OBU011)

K. College-Wide Learning Outcomes

College-Wide Learning Outcomes	Assessments - - How it is met & When it is met
Communication – Written	
Communication – Speech	
Intercultural Knowledge and Competence	
Critical Thinking	
Information Literacy	
Quantitative Literacy	

L. Course Outcomes and Assessment Methods:

Upon successful completion of this course, the student shall:

<b>Outcomes</b>	<b>Assessments – How it is met &amp; When it is met</b>
1. Discuss the three broad functions of management.	Daily Homework- First half of the term Exam – First half of the term
2. Apply the three classes of manufacturing costs and differentiate between product and period costs.	Daily Homework- First half of the term Exam– First half of the term
3. Calculate cost of goods manufactured.	Daily Homework- First half of the term Exam – First half of the term
4. Explain the characteristics and purposes of cost accounting; demonstrate the flow of costs in job order and process cost accounting systems.	Daily Homework- First half of the term Exam – First half of the term
5. Differentiate between traditional costing and activity-based costing (ABC).	Daily Homework- Middle of the term Exam – Middle of the term
6. Demonstrate an understanding of cost behavior and differentiate between variable and fixed costs.	Daily Homework- Middle of the term Exam – Middle of the term
7. List the five components of cost-volume-profit analysis and demonstrate the use of this technique.	Daily Homework- Middle of the term Exam – Middle of the term
8. Discuss the components of and the benefits of budgeting.	Daily Homework- Second half of the term Exam – Second half of the term
9. Demonstrate knowledge of the concepts of budgetary control and the features of responsibility accounting.	Daily Homework- Second half of the term Exam – Second half of the term
10. Determine the advantages of using standard costs and of the use of variances.	Daily Homework- Second half of the term Exam – Second half of the term
11. Discuss the steps in management's decision-making process and the concept of incremental analysis.	Daily Homework- Second half of the term Exam – Second half of the term
12. Demonstrate knowledge of the capital budgeting evaluation process and explain what inputs are used in capital budgeting.	Daily Homework- Second half of the term Exam – Second half of the term
13. Calculate cash payback, the net present value, and annual rate of return methods of evaluating investments.	Daily Homework- Second half of the term Exam – Second half of the term
14. Apply basic financial statement analysis tools, including financial ratios, to analyze a company.	Daily Homework- Second half of the term Exam – Second half of the term

M. Recommended Grading Scale:

NUMERIC	GRADE	POINTS	DEFINITION
93–100	A	4.00	Superior
90–92	A-	3.67	Superior
87–89	B+	3.33	Above Average
83–86	B	3.00	Above Average
80–82	B-	2.67	Above Average
77–79	C+	2.33	Average
73–76	C	2.00	Average
70–72	C-	1.67	Below Average
67–69	D+	1.33	Below Average
63–66	D	1.00	Below Average
60–62	D-	0.67	Poor
00--59	F	0.00	Failure

N. College Procedures/Policies:

North Central State College believes that every student is a valued and equal member of the community.\* Every student brings different experiences to the College, and all are important in enriching academic life and developing greater understanding and appreciation of one another. Therefore, NC State College creates an inclusive culture in which students feel comfortable sharing their experiences.

Discrimination and prejudice have no place on the campus, and the College takes any complaint in this regard seriously. Students encountering aspects of the instruction that result in barriers to their sense of being included and respected should contact the instructor, assistant dean, or dean without fear of reprisal.

\* *Inclusive of race, color, religion, gender, gender identity or expression, national origin (ancestry), military status (past, present or future), disability, age (40 years or older), status as a parent during pregnancy and immediately after the birth of a child, status as a parent of a young child, status as a foster parent, genetic information, or sexual orientation*

**Important information regarding College Procedures and Policies can be found on the syllabus supplement located at**

**<https://ncstatecollege.edu/documents/President/PoliciesProcedures/PolicyManual/Final%20PDFs/14-081b.pdf>**



**North Central State College**  
**SYLLABUS ADDENDUM**

<b>Academic Division:</b>	Engineering Technology, Business, and Criminal Justice	<b>Discipline:</b>	Accounting
<b>Course Coordinator:</b>	Donna Kittle		
<b>Course Number:</b>	ACCT1030-920	<b>Course Title:</b>	Managerial Accounting
<b>Semester / Session:</b>	Fall 2025 / Session A & B	<b>Start / End Date:</b>	08/11/2025 thru 12/12/2025

**Instructor Information**

<b>Name:</b>	Donna Kittle	<b>Credentials:</b>	M.B.A., Master of Business Administration, B.S., Accounting, CPA, Certified Public Accountant - State of Ohio
<b>Phone Number:</b>	419-755-4561	<b>E-Mail Address:</b>	dkittle@ncstatecollege.edu
<b>Office Location:</b>	Kehoe	<b>Office Hours:</b>	T & Th 8:15 – 10:00 a.m. and Th 11:45-1:15 p.m.

**I. Topical Timeline / Course Calendar (Subject to Change):**

Weeks	Topics	Assignment	Due Date
1	Introduction to Managerial Accounting	Homework, Excel Homework, Dynamic Study Module and Quiz	August 19
2	Job Order Costing	Homework, Dynamic Study Module and Quiz	August 28
3	Process Costing	Homework, Excel Homework, Dynamic Study Module and Quiz	September 6
4	Cost Management Systems	Homework, Excel Homework, Dynamic Study Module and Quiz	September 15
5	Cost-Volume-Profit Analysis	Homework, Excel Homework, Dynamic Study Module and Quiz	September 24
6	Variable Costing	Homework, Excel Homework, Dynamic Study Module and Quiz	October 3
7	Master Budgets	Homework, Excel Homework, Dynamic Study Module and Quiz	October 17
8	Flexible Budgets and Standard Cost Systems	Homework, Dynamic Study Module and Quiz	October 27
9	Responsibility Accounting and Performance Evaluation	Homework, Excel Homework, Dynamic Study Module and Quiz	November 4
10	Short term Business Decisions	Homework, Dynamic Study Module and Quiz	November 13
11	Capital Investment Decisions	Homework, Excel Homework, Dynamic Study Module and Quiz	November 21

**II. Grading and Testing Guidelines:**

Final Grade Calculation

Activity	Qty	Points	Percentage
Homework	11	110	13%
Excel	9	90	11%
Study Module	11	110	13%
Quiz	11	220	27%
Exam	4	300	36%

Course Number: \_\_\_\_\_  
Semester / Session: \_\_\_\_\_

Course Title: \_\_\_\_\_  
Start / End Date: \_\_\_\_\_

Total		830	100%
-------	--	-----	------

1. **Topic description #1**
  - a. Explain the broad role that managerial accounting information plays in the economy.
2. **Topic description #2, #3, #4 & #6**
  - a. Explain basic job order and process costing use by business decision makers
  - b. Use the language of accounting and apply the important concepts.
  - c. Compute operating income using variable costing and absorption costing
3. **Topic description #5**
  - a. Analyze the impact of basic business transactions on the financial statements of a business corporation.
  - b. Determine how changes in volume affect costs
4. **Topic description #7 & #8**
  - a. Define budget types and the components of the master budget
  - b. Prepare flexible budgets and performance reports using static and flexible budgets
5. **Topic description #9, #10, & #11**
  - a. Evaluate cost, revenue, and profit centers
  - b. Evaluate the short-term business and capital investment decisions

### III. Examination Policy:

1. The reasons for which a student will be excused from taking an examination \_\_\_\_\_
  - a. Hospitalization (with documented verification)
  - b. Death in the immediate family (with documented verification)
  - c. Personal illness or illness in immediate family - (doctor's excuse required).
2. A student who misses an examination for any reason is responsible for \_\_\_\_\_
  - a. Notifying the instructor ahead of time
  - b. Communicate any planned absence
3. No makeup opportunity will be given for absences of unscheduled quizzes.

### IV. Class Attendance and Homework Make-Up Policy:

1. Class attendance is necessary to acquire the knowledge required to \_\_\_\_\_
  - a. Gain an understanding of the material
  - b. Each class builds on the previous class
2. Students are responsible for \_\_\_\_\_
  - a. Keeping up with all assignments when due
  - b. Notifying the instructor if a problem arises
  - c. Notifying the instructor if they are not understanding the material so we can review it

### V. Classroom Expectations:

1. Assignments are due on time.
  - a. Assignments are opened at least 4 days before they are due to allow you to budget your time with some assignments open from the beginning of the semester.
  - b. Deadlines are enforced. If you have technical difficulty, notify me immediately via email.
    - Many technical issues can be resolved by me from home.
2. Homework needs to be completed to learn the material as well as reading the chapters.
  - a. Check your study habits since there is no substitution for hard work.