



MARION TECHNICAL COLLEGE COURSE SYLLABUS

COURSE INFORMATION:

Course Number & Name: ACC1700 – Managerial Accounting

Term/Year: Fall 2025

Day/Time: Tu and Th/5:30-8:30

Department Name: Business Technologies

TAG/OTM/OT36/CT2/CTAG Course #: (if applicable)OBU011

Delivery Method: In-Person (blended)

Credit Hours: 4

Course Requirement(s): ACC1400

INSTRUCTOR INFORMATION:

Instructor(s): Darrah Gohring

Instructor(s) Credentials: Click or tap here to enter text.

Email/Other Contact Info: Click or tap here to enter text.

Telephone: Click or tap here to enter text.

Building/Office Number: Click or tap here to enter text.

Office Hours (for student support): Click or tap here to enter text.

Emergency: Dial 9-911 from any office or courtesy phone on campus.

COURSE DESCRIPTION:

This course presents fundamental managerial accounting concepts and objectives, and cost data accumulation procedures using job order and process costing. Other topics include cost-volume-profit analysis, budgeting, performance evaluations, differential analysis and product pricing, and capital investment analysis.

COURSE MATERIALS:

Textbook: Introduction to Managerial Accounting (with CONNECT access card)

Author(s): Brewer, Garrison, Noreen, and Montague

Publisher: McGraw-Hill

Year/Edition: 2024

Other Required Resources/Textbooks: N/A

MAJOR COURSE LEARNING OBJECTIVES:

Upon successful completion of this course, students will be able to:

- 1) Recognize the differing information needs of internal management and external users of financial information
- 2) Define the basic terminology of managerial accounting
- 3) Describe the concepts of managerial accounting
- 4) Apply managerial accounting techniques to determine the cost of products and services
- 5) Explain managerial accounting techniques
- 6) Apply managerial accounting techniques for the purposes of planning, controlling, decision making, and performance evaluation

COURSE OUTLINE/CALENDAR:

Instruction Week	Lecture Topics	List of required or recommended readings	Assignments/Exam Dates
Week 1	Managerial Accounting: An Overview; Managerial Accounting & Cost Concepts	Chapters Prologue & 1	No Homework due
Week 2	Job Order Costing: Calculating Unit Product Costs; Job Order Costing: Cost Flows & External Reporting	Chapters 2 & 3	Chapter Prologue & 1 Homework due by Tuesday class
Week 3	Activity-Based Costing; Process Costing; Review End of Semester Project	Chapters 4 & 5	Chapter 2 & 3 Homework due by Tuesday Class; Review for Exam I in Tuesday Class; Take Exam I online before Thursday Class
Week 4	Cost-Volume-Profit Relationship; Variable Costing & Segment Reporting	Chapters 6 & 7	Chapter 4 & 5 Homework due by Thursday class; Review for Exam II in Thursday Class
Week 5	Master Budgeting; Flexible Budgets,	Chapters 8 & 9	Take Exam II by Tuesday class; Chapter 6 & 7

	Standard Costs, & Variance Analysis		Homework due by Tuesday Class
Week 6	Performance Measurement in Decentralized Organizations	Chapter 10	Chapter 8 & 9 Homework due by Tuesday Class; Review for Exam III
Week 7	Differential Analysis; Capital Budgeting Decisions; Financial Statement Analysis	Chapters 11, 12, & 14	Take Exam III before Tuesday Class; Chapter 10 Homework due by Tuesday Class
Week 8	Project		Project Due in Tuesday class; Review for Exam IV in Tuesday Class; Exam IV and Chapter 11, 12, & 14 Homework are all due by Thursday class

EVALUATION & GRADING PROCEDURES:

Attendance & Participation: Students are expected to attend every class and are responsible for all presented material. The student is responsible for attending every class and for the material presented. If a student will not be attending a class, he or she is responsible to contact the instructor and to make sure all assignments are completed, prior to the scheduled class. Some departments have special provisions regarding missed work and absences. Please contact your instructor for additional information. Refer to College Policy #520 of the MTC Policy Book (pg. 339). [Visit MTC Policies Book](#)

Online Class Attendance: In the online environment attendance is documented through participation in discussion or reflection posts as well as submission of assignments in the corresponding week.

Financial Aid Reporting: Marion Technical College is required by federal law to verify the enrollment of students who participate in Federal Title IV student aid programs (Federal grants and student loans) and/or who receive educational benefits through the Department of Veterans Affairs. It is the responsibility of the College to identify students who do not attend or who stop attending in any course for which they are registered and paid. Non-attendance is reported by each instructor and can result in a student being administratively dropped from the class section.

Please contact the Financial Aid Office for information regarding the impact of course withdrawals or failing for non-attendance on financial aid eligibility. The Financial Aid Office is located in the L1NK One Stop (Bryson Hall 183) and can be reached at 740-386-4113 or financial-aid@mtc.edu.

Grading Procedures: Four exams (objective and practical sections), each worth 100 points. Total of 20 points for each chapter concept check and homework problem set, and 15 points for each chapter Foundational 15 question set. The final Project will be worth 100 points.

GRADING SCALE:

90-100=A

80-89=B

70-79=C

60-69=D

0-59=F

FINAL GRADE CRITERIA:

Exams: 4 Exams = 400 Points

Concept Checks: 14 Concept Checks = 280 Points

Assignments: 13 Chapter Problems = 260 Points

Foundational 15s: 13 Foundational 15s = 195 Points

Final Project: Simulation = 100 Points

MAKE-UP & LATE POLICY:

Late assignments may be accepted at the instructor's discretion. Make-up exams are only allowed for excused absences as determined by the instructor and may differ from original exams. Notification prior to the scheduled exam is required.

Students who need to make up an exam may be asked to schedule an appointment in the Testing Center. [Schedule an appointment in the Testing Center online](#). If you need assistance, contact the Testing Center at 740-389-4636 ext. 1193 or testing@mtc.edu.

Students with testing related accommodations cannot schedule through the site above. Please submit your testing request through the Disability Services student portal. [Visit Disability Services](#).

COMMUNICATION DEVICE USAGE:

Personal devices must be off or on vibrate during classes/labs unless explicitly allowed.

Devices must be turned off during exams. Usage during exams will result in a grade of zero.

CREDIT HOUR DEFINITION:

Per federal guidelines and the Higher Learning Commission, students are expected to spend at least two hours on out-of-class work for each hour of formal instruction.

Delivery Format	Homework Hours per Week (16-Week)	Homework Hours per Week (8-Week)
Traditional	8 hours	16 hours
Blended	9-11 hours	18-22 hours
Online	12 hours	24 hours

COLLEGE GRADUATE COMPETENCIES:

Assessment begins with a clear understanding of what students are expected to learn. College Graduate Competencies (CGCs) are common to all areas of study and apply to all students. The individual sub-skills defined in each CGC are taught, reinforced, and/or periodically measured in various courses throughout the curriculum. The six CBC statements are as follows:

- Communication: Communicate effectively in writing and orally.
- Mathematics: Use mathematics to solve problems.
- Problem-Solving: Apply analysis, creativity, and synthesis to make informed decisions.
- Professionalism: Demonstrate work habits, interpersonal/teamwork skills, and professionalism.
- Technology: Use technology tools efficiently.
- Intercultural Knowledge and Values: Respect and acknowledge individual and institutional differences.

COMPUTER REQUIREMENTS:

All students will need a PC computer or laptop that meet the following specifications based on program of study.

Engineering and IT Specs	Other Programs Specs
<ul style="list-style-type: none"> • Intel i7 Processor or better • 16 GB RAM • 256 GB SSD • 15.6" Screen • Windows OS • Internet & Webcam <p><i>*Engineering ONLY: Dedicated Video Card for Solidworks*</i></p>	<ul style="list-style-type: none"> • i5/Ryzen 5 Processor • 8 GB RAM (minimum) • 256 GB SSD • 15.6" Screen • Windows OS • Internet & Webcam <p><i>Note: Tablets, iPads, MacBooks, and Chromebooks do not meet software requirements.</i></p>

Microsoft Office 365: Marion Technical College utilizes Microsoft Office 365. Students get free access to Microsoft Office 365 ProPlus. For more information and to download Office, [visit the Help Desk](#).

Laptop Loaner Program: MTC provides loaner laptops to students up to 60 days if they need to wait until they receive their financial aid refund to purchase a new computer or if their existing computer breaks down. Quantities are limited and available on a first-come, first-serve basis. [Visit Loaner Laptop Request Form](#)

ACADEMIC MISCONDUCT:

Students are expected to engage in honest scholarly practice and complete their own coursework. Examples of dishonest practice or academic misconduct include but are not limited to:

- Copying or plagiarism without proper citation
- Cheating on tests or assignments
- Falsifying lab or practicum records
- Unauthorized use of AI without disclosure or citation
- Disclose any use of AI tools.
- Use AI ethically and as a learning aid.
- Understand and verify AI-assisted content.
- Provide proper citation for AI tools.
- Faculty may set additional AI usage rules.
- Violations may result in academic penalties.

All assignments may be checked using Turnitin

For more information, [visit MTC Student Handbook](#). The Academic Misconduct policy (AP521) can be found in the MTC Policy Book (page 520).

BELONGING & INTERCULTURAL KNOWLEDGE AND VALUES:

MTC does not discriminate based on age, race, gender, sexual orientation, disability, or any protected category. See the online Student Complaint Form to report issues. [Visit Student Complaint Form](#)

ACCOMMODATIONS FOR DISABILITIES:

If an eligible student with a disability (learning, emotional, physical, health, or cognitive) or a temporarily disabling condition wishes to request accommodations for their courses and exams at Marion Technical College, they should contact Disability Services (DS) as early as possible to discuss reasonable accommodations for their access needs. Accommodations for disabilities are determined on a case-by-case basis through an interactive process between MTC Disability Services and the inquiring student. Documentation of the disability may be requested to help determine reasonable and appropriate accommodations.

Contact Disability Services in BR176 or email DS@mtc.edu to create an accommodation plan. Visit Disability Services. [Visit Disability Services](#).

RELIGIOUS/SPIRITUAL ACCOMMODATIONS:

Students may request up to 3 absences per term for religious observances within 14 days of course start. Contact woughterl@mtc.edu.

TITLE IX COMPLIANCE:

Per Federal law, no student shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subject to discrimination under any educational program or activity receiving Federal financial assistance. This includes sexual harassment, sexual violence, or sex-based discrimination (including pregnancy, childbirth, and parenting status). To report sexual harassment or discrimination, [visit Title IX Complaint Form](#) or contact the following individuals:

- **Title IX Coordinator:** Cretia Johnson, Director of HR | johnsonc@mtc.edu | 740-386-4195
- **Title IX Pregnancy/Parenting Concerns:** Chelsea Glezen, Director of Disability Services | email ds@mtc.edu | 740-386-4222

BASIC NEEDS:

MTC recognizes that students often face challenges outside of the classroom which impact their academic success. Any student who is experiencing food insecurity (limited/lack of food), housing insecurity or homelessness, transportation issues, limited access to childcare, or any other concern is encouraged to reach out to the MTC Student Resource Navigator (SRN) in the Connections Center (Bryson Hall 143). The SRN can be reached at SRN@mtc.edu or call/text 567-908-7564.

The Marion Campus Food Pantry is available to all students, regardless of income, to address food insecurity and hunger. You must present a photo ID.

- Alber Student Center | [Visit OSU Counseling & Wellness Services for Hours](#)
- Connections Center (Bryson Hall 143) | [Visit Connections Center for Hours](#)

For more information on the food pantry or information about other services, contact the Connections Center at connectionscenter@mtc.edu or 740-725-4014.

ADDITIONAL RESOURCES:

Department/Resource	Location	Phone Number	Email	Website
Advising	BR 176	740-386-4200	advising@mtc.edu	Visit Advising
Tutoring	BR 193	740-389-4636 ext. 1193	tutoring@mtc.edu	Visit Tutoring
Testing Center	BR 193	740-389-4636 ext. 1193	testing@mtc.edu	Visit Testing
Mental Health & Wellness	BR 178 BR 143	Mike Stuckey 740-386-4171 Carlyn Bower 740-725-6200	mentalwellness@mtc.edu	Visit Health & Safety
Student Assistance Program	N/A	833-955-3384	www.guidanceresources.com School ID: MTC Student	
Connections Center/Food Pantry	BR 143	740-725-4014	connectionscenter@mtc.edu	Visit Connections Center
Student Resource Navigator	BR 143	567-908-7564 (call or text)	SRN@mtc.edu	
Computer Lab & Help Desk	BR 191	740-389-4636 ext. 288	helpdesk@mtc.edu	Visit Computer Lab

Library	Library Classroom Building	740-725-6254	marionlibrary@osu.edu Deanna Bachtell Bachtell.1@osu.edu	Visit Library
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EMERGENCY PROCEDURES:

- Medical/Security Emergencies: 911
- Public Safety (Non-Emergency): 740-725-6300
- Fire Department: 740-387-5404
- Sheriff's Office: 740-382-8244
- Safety Escort: Contact Public Safety
- Active Shooter Awareness: [Visit Surviving an Active Shooter Video](#)
- Evacuation Maps & Flip Charts: Posted throughout campus - [Visit Campus Security](#)
- MTC Health and Safety: [Visit MTC Health and Safety](#)