ACCT 2302-62430
Principles of Accounting II (Managerial Accounting)
Spring 2016

DISCLAIMER: CHANGES TO THIS SYLLABUS (INCLUDING EXAMINATION DATES) MAY OCCUR DURING THE SEMESTER AT THE DISCRETION OF THE INSTRUCTOR

Course Information:  Prerequisites: Accounting 2301

ACCT 2302 is a 3 hour course

Instructor Information  Business, Computer Science & Math Division

Name: Cencelia M. Pierre, MSA, CPA  4849 W. Illinois Ave, W-210
Office#: No Office hours for on-line courses  Dallas, TX 75211
Email: cpierre@dccc.edu  Phone: (214) 860-8848

Course Description:

This course is an introduction to the fundamental concepts of managerial accounting appropriate for all organizations. Students will study information from the entity's accounting system relevant to decisions made by internal managers, as distinguished from information relevant to users who are external to the company. The emphasis is on the identification and assignment of product costs, operational budgeting and planning, cost control, and management decision-making. Topics include product-costing methodologies, cost behavior, operational and capital budgeting, and performance evaluation.

Course Pre-requisites: ACCT 2301 (Principles of Managerial Accounting)

Course Materials/Supplies Needed

Text: “Managerial Accounting” 7th edition
Authors – Weygandt, Kimmel, Kieso
Publisher: John Wiley and Sons

Student website and materials for textbook:
http://bcs.wiley.com/he-bcs/Books?action=index&itemId=1118334337&bcsId=9293

Student Learning Outcomes:

- An understanding of the differences between financial and managerial accounting
- The ability to calculate costs in a job order and process cost accounting system and understand how the costs flow through the system
- An understanding of the types of costs and how they behave in order to calculate cost-volume profit relationships
- An understanding of the types of budgets and be able to prepare operating budgets, financial budgets and capital budgets
- And gain an understanding of management’s decision-making process as it relates to product pricing, production, equipment replacement, etc.

Evaluation Procedures:

Wiley Plus Homework 11 chapters at 3% each = 33%

3 Regular Examinations at 9% each = 27%
Comprehensive Final Exam = 40% (in Testing Center)

Wiley Plus Homework (WP):

WP is an electronic homework learning system. All students are required to have an access code. The access codes cost money. The purchase of a new textbook at MVC Bookstore includes WP at no charge. I will provide an URL for you to sign into the course. Do not access the course material on WP until I provide you the information. Due dates will be posted on the course calendar. If you have technical issues with WP you must send WP an email or chat with WP for assistance. The only interface that I have with WP is posting the assignments and recording the grades.

Each chapter has several exercises and problems. The exercises and problems assigned are identical to the exercises and problems in the textbook but have different values. Some exercises and problems will have more than one attempt. Each attempt will generate a new set of numerical values. Some exercises and problems will be timed and may only have one attempt. The instructions will be noted for each assignment in WP.

Regular Examinations:

There are three examinations and a comprehensive final exam. The examinations are independent work to show that you know the material.

Examination 1 – Chapter 1, 2 and 3
Examination 2 – Chapters 5, 6 and 7
Examination 3 – Chapters 9, 10 and 11

Comprehensive Final Exam:
The comprehensive final exam is mandatory and not optional. **The final exam will be in the Testing Center at Mountain View College on January 11th, 2016.** The comprehensive final exam covers all course material with 30% to 50% of the final exam from Chapters 12 and 14. The final exam will consist of multiple-choice questions, short answer questions and problems. There will not be a make-up comprehensive final exam.

**Grading Scale:**

There is not a curve or grading adjustment in the course. There is **NO** rounding of grades.

- 90% to 100% = A
- 80% to 89.9999% = B
- 70% to 79.9999% = C
- 60% to 69.9999% = D
- 59.9999% and below = F

Do not ask for grades and do not state you need a certain grade or need to pass the course for any reason. Those reasons are not valid. There is not any extra credit assignments therefore please do not ask for extra credit work.

**Late Work Policy:** Late work is not accepted. You will receive an automatic ‘0’ for not submitting any work by the due date.

**Instructor Attendance Policy:**

There is not an attendance policy for the course. The due dates for all assignments will be posted in blackboard. Blackboard is the Learning Management Systems for Mountain View College. The Uniform Resource Locator for Blackboard is eCampus.dcccd.edu

**Makeup Exam Policy:** There are no make-up exams. There is no make-up homework. If you miss a homework assignment the grade is automatically a ‘0’.

**Electronic Devices:** It is your responsibility to have access to the Internet. The college does not purchase Internet access for you to complete your work off campus. It is best to have a high speed Internet such as DSL, Cable or Fiber Optics. A dial up Internet connection will not be sufficient for the course.

**Email Communication:**

Students are required to email the Professor **thru e-campus**, no exceptions. Your emails are not read when they are sent via personal email account and may be sent to SPAM. To maintain proper communication, it is imperative that you email me via e-campus. The reason being; when a student sends an email **through e-campus**, the email tells the Professor what class the student is in and the name of the student.
I know you are all professional adults. However, please note that all emails should be written (only through e-Campus) as follows:

1. A polite and professional tone

2. Written grammatically correct

3. Business letter format
   a. A subject line – for example: “Question re: .... Emails that do not include a subject line will not be read.
   b. A Greeting – for example “Dear Professor Brown”
   c. Detailed message – print screen aides explanations
   d. Signature - your first & last name, class & section

Certification Procedures:

*The certification date for the course is December 23, 2015.* You must be present at least one day before the census date to become certified.

The withdraw date for this class is January 5 2016.

**Academic Dishonesty:**

Students that caught cheating will be subject to an “F” in the course and possible expulsion from the college. Although this is an on-line course, you are still expected to take the course with integrity.

*Academic honesty is expected, and integrity is valued in the Dallas County Community Colleges. Scholastic dishonesty is a violation of the Code of Student Conduct. Scholastic dishonesty includes, but is not limited to, cheating on a test, plagiarism, and collusion. As a college student, you are considered a responsible adult. Your enrollment indicates acceptance of the DCCCD Code of Student Conduct published in the DCCCD Catalog. More information is available at [https://www1.dcccd.edu/catalog/ss/code.cfm](https://www1.dcccd.edu/catalog/ss/code.cfm).*

**Institution Policies:**

Please visit [http://www.mountainviewcollege.edu/](http://www.mountainviewcollege.edu/).... For a complete list of institutional policies (Stop Before You Drop; Withdrawal Policy; Repeating a Course; Financial Aid; Academic Honesty; Americans with Disabilities Act Statement; Religious Holidays; and Campus Emergency Operation Plan and Contingency Plan.

<table>
<thead>
<tr>
<th>Institution Policies</th>
<th>Mountain View College Syllabi Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stop Before You Drop 6Drop</td>
<td>For students who enrolled in college level courses for the first time in the Fall of 2007, Texas Education Code 51.907 limits the number of courses a student may drop. You may drop no more than 6 courses during your entire undergraduate career, unless the drop qualifies as an exception. Your campus counseling/advising center will give you more information on the allowable exceptions. Remember that once you have accumulated 6 non-exempt drops, you cannot drop any other courses with a “W.” Therefore, please exercise caution when dropping courses in any Texas Public Institution of higher learning, including all seven of the Dallas County</td>
</tr>
</tbody>
</table>
Community Colleges. For more information, you may access: https://econnect.dcccd.edu/eConnect/droppingfacts.html

<p>| Withdraw Policy | If you are unable to complete this course, it is your responsibility to withdraw formally. The withdrawal request must be received in the Registrar’s Office by the official drop date for this course (see Course Drop Date mentioned earlier in this syllabus). Failure to do so will result in your receiving a performance grade, usually an “F.” If you drop a class or withdraw from the college before the official drop/withdrawal deadline, you will receive a “W” (Withdraw) in each class dropped. |
| Repeating a Course | Effective for Fall Semester 2005, the Dallas County Community Colleges will charge additional tuition to students registering the third or subsequent time for a course. This class may not be repeated for the third or subsequent time without paying the additional tuition. Third attempts include courses taken at any of the Dallas County Community Colleges since the Fall 2002 semester. More information is available at: <a href="http://www.dcccd.edu/pc/cost/3rdcrseattnpt/Pages/default.aspx">http://www.dcccd.edu/pc/cost/3rdcrseattnpt/Pages/default.aspx</a> |
| Financial Aid | Financial Aid will not be granted to students who have been certified as not attending by the certification date. In lecture classes, students must attend class prior to the certification date. Online students must attend class prior to the certification date. Students should follow the certification procedures as noted within the class syllabus. For certification dates, check with the division or FAO for further information. Students, who are not certified as beginning class, are responsible for any payments due as a result of non-certification, to include the dropping of courses. Students who are receiving any form of financial aid should check with the Financial Aid Office prior to withdrawing from classes. Withdrawals may affect your eligibility to receive further aid and could cause you to be in a position of repayment for the current semester. Students who fail to attend or participate after the drop date are also subject to this policy. If you are receiving financial aid grants or loans, you must begin attendance in all classes. Do not drop or stop attending any class without consulting the Financial Aid Office. Changes in your enrollment level and failing grades may require that you repay financial aid funds. |
| Academic Dishonesty |  |
| ADA Statement | Mountain View College and the Office of Special Services are committed to upholding the laws and the spirit of Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act (ADA) signed in 1990. |
| Religious Holidays | Absences for observance of a religious holy day are excused. A student whose absence is excused to observe a religious holy day is allowed to take a make-up examination or complete an assignment within a reasonable time after the absence. |</p>
<table>
<thead>
<tr>
<th>Campus Emergency Operation Plan and Contingency Plan.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mountain View College has developed policies and procedures for dealing with emergencies that may occur on campus. A synopsis of emergency procedures can be found at: <a href="http://www.mountainviewcollege.edu/business/police/Pages/emergencyprocedureenglish.aspx">http://www.mountainviewcollege.edu/business/police/Pages/emergencyprocedureenglish.aspx</a>.</td>
</tr>
</tbody>
</table>

**Contingency Plan:** Mountain View College has developed an Instructional Contingency Plan for Temporary College Closing for On-Campus Courses. Please discuss this contingency plan with your instructor. For distance learning courses, your instructor will use email to contact students in the event of extended technology downtime. To assure work in the class continues, it is important for all students to have an accurate email address recorded in both eCampus and eConnect.

<table>
<thead>
<tr>
<th>Disclaimer Reserving Right to Change Syllabus</th>
</tr>
</thead>
<tbody>
<tr>
<td>The instructor reserves the right to amend a syllabus as necessary.</td>
</tr>
</tbody>
</table>