PRINCIPIES OF MANAGERIAL ACCOUNTING
ACCT. 2301. 63400
2016 Spring Semester
January 20, 2016 to May 12, 2016

Professor: Cencelia M Pierre, CPA, MBA, MSA
Email: cpierre@dcccd.edu
Office Phone Number: 214.860.8640
Office Number: W-219
Office Hours: 2:00 PM to 6:00 PM on Friday (by appointment only)

Meeting Days & Time: MWTWRFSU
Room Number: On-line
Credit Hours: 3 Semester Credit Hours

Division: Business, Computers and Technical Programs
Office Hours: 7:30 AM CST to 6:30 PM CST (Monday, Tuesday, Wednesday and Thursday)
7:30 AM CST to 5:00 PM CST (Friday)
Office Phone: 214.860.8848
Office Location: W-210

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 2301/2401 or equivalent

Course Materials/Supplies Needed
Authors – Weygandt, Kimmel and Kieso
Publisher: John Wiley and Sons

The above textbook is a custom edition textbook for Mountain View College and is used in all ACCT 2302 courses at Mountain View College both face-to-face and on-line courses.

Student website and materials for textbook:
http://bcs.wiley.com/he-bcs/Books?action=index&itemId=1118334337&bcsId=9293
Each student is required to have a physical copy of the textbook. There is not any sharing of textbooks and electronic textbooks are not permitted in the classroom.

**Student Learning Outcomes:**

- Explaining the terminology, principles and procedures related to basic managerial accounting concepts
- 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
- Identify how costs behave using the hi-low method and regression analysis
- Preparation of cost-volume-profit analysis income statement and the computation of break-even analysis, margin of safety and target net income
- Demonstrate an advanced understanding of cost-volume-profit analysis including sales-mix and operating leverage
- Explain and apply the difference between absorption costing and variable costing
- Conducting incremental analysis of special orders, make-or-by decisions, sell or process further decisions and eliminating segments or products
- Utilizing the concepts of incremental analysis and relevant costs to aid management in optimizing decision-making
- Demonstrate and apply an understanding of the types of budgets and be able to prepare operating budgets, financial budgets and capital budgets
- Evaluating performance through the use of standard costs and the computation of material, labor and overhead variances
- Analyze proposed capital expenditures utilizing net present value method, profitability index, internal rate of return and annual rate of return
- Analyzing and interpreting the information reported in the financial statements using horizontal analysis, vertical analysis, ratio analysis and the concept of sustainable income

**Evaluation Procedures:**

11 Wiley Plus (WP) Chapter Electronic Homework Assignments at 2% each equals 22%
3 Excel Accounting Projects at 4% each = 12%
Three Regular Examinations at 11% each equals 33%
Comprehensive Final Exam at 33%

**Wiley Plus Chapter Electronic Homework Assignments:**

There are 11 WP Chapter Electronic Homework Assignments. Each chapter is weighted at two percent of the overall grade. Each chapter has a different number of exercises and problems that are required to be submitted in WP. Each student is required to purchase a permanent Wiley Plus Access Code. I will provide you a Registration Flyer in ecampus for each student to locate the homework on WP. **A student will fail the course automatically if he or she does not purchase a permanent access code regardless of his or her average.** The purchase of a permanent access code does not guarantee a passing grade. The assignments are individual assignments. The answers to the assignments will be released after the due date. Late assignments are not accepted.

**Note:** Chapter 12 Planning for Capital Investments and Appendix A Time Value of Money is considered one Chapter for homework
**Excel Accounting Project:**
The three Excel Accounting Projects (EAP) will introduce you to some basic features of Microsoft Excel in cost accounting and/or managerial accounting topics. Excel is the dominant market player in the spreadsheet market at this time and its use is a prerequisite to success in the current accounting (and business) job market. You will also be exposed to some advanced features of Excel to whet your appetite and encourage you to learn more about this software package that you will soon use on a daily basis. For those of you that are already "power" users of Excel, show me your creativity and expand on the requirements of this assignment. If you are new to Excel, I would begin by research free Microsoft Office Excel tutorial at Microsoft Office. You can utilize Microsoft Excel 2207, 2010, 2013 or 2016 either Excel for Word or Mac.

You might also consider if you are new to Excel to purchase an Excel textbook or Excel book at Half-Price Bookstore. It does not need to a new book or even the most up to date book. The goal is to get you familiar with basic excel functions with some advanced functions.

As you complete the project, make sure you utilize the extensive Help features of Excel. The most common questions I’m asked during the completion of this project can be found using the Help function. Please contact me only after you have attempted to answer the question yourself using the Help function, or by using a tutorial at Microsoft or even YouTube. This ability to "learn" the features of Excel and other Microsoft products will be invaluable as you develop into a business professional.

**Regular Examinations:**
There are three regular examinations during the semester. These examinations will be on Wiley Plus.

**Comprehensive Final Exam:**
The comprehensive final exam at Mountain View Testing Center is mandatory and not optional. The final exam will be administered during the last class week according to the official final exam schedule published by Mountain View College. I will inform you of the exact dates with sufficient notice. The comprehensive final exam covers all course material covered in the textbook to include formulas. The final exam will consist of multiple-choice questions, short answer questions and problems. Textbooks and notes are not permitted on the final exam. The comprehensive final examination does permit the use of a calculator. You will be provided a basic calculator and a scantron answer sheet for the comprehensive final exam. The final exam cannot be taken early or later. There is not a make-up comprehensive final exam.

Any student who scores higher on the comprehensive final exam than one of the three regular exams may use a grade replacement. The grade replacement will allow you to replace only the lowest regular examination grade if you score higher on the comprehensive final examination.

Students must score a 50% or higher on the final exam to pass the course with a final letter grade of a ‘C’ or higher and with an overall average of a 70% or higher on all course work including the final. Any student who scores a 49.99 or less will receive no higher than a final letter grade of a ‘D’. However the student can also receive an ‘F’ if his or her overall average including the final exam grade is 59.99% and less.

Example: Student John Doe scored a 47 on the final exam and has an overall average of a 71% including the final. The highest letter grade Student John Doe can receive is a ‘D’.
Example: Student John Doe scored a 40 on the final and has an overall average of a 61% including the final. The highest letter grade Student John Doe can receive is a ‘D’.

Example: Student John Doe scored a 40 on the final exam and has an overall average of a 59% including the final. The highest grade Student John Doe can receive is a ‘F’.

**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
- 59.99999% 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 do not ask for extra credit work.

**Grade Protest:**
You must protest any grade result within two weeks of any work such as homework, projects and/or exams. There is no extension. If you do not protest any grade within two weeks after your grade has been submitted to you either on black board, MBC on in the classroom (such as distribution of exam grades) then the protest period is expired and your grade will not be changed after the expiration period.

**Instructor Attendance Policy:**
There is not an attendance policy for the course.

**Late Work Policy:** Late work is not accepted. You will receive an automatic ‘0’ for not submitting any work by the due date. Completing the homework does not guarantee you a 100% on the assignments. The assignments are graded for accuracy.

**Makeup Exam Policy:** There are no make-up assignments for WP, Projects, Exams and the Comprehensive Final Exam. The failure to submit WP Homework and any other assignment will result in a 0 for the particular assignment.

**College Sponsored Events:** This does not apply as it is an on-line course.

**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.

**Classroom Electronic Devices:** This does not apply as it is an on-line course.
Certification Procedures: To be certified for the course you are required to be registered on Wiley Plus and have done an assignment prior to February 2, 2016 and participating in the class work. Participation in the course is submitting the required homework as required. Any student who is not registered on or before February 2, 2016 and/or not participating in the course will not be certified for the course. A student will not be certified if he or she is only registered on WP but not completing assignments.

Withdrawing from the Course:
The withdraw date for this class is April 14, 2016. Each student is required to drop the course at his or her own discretion. I cannot drop you from the course.

Academic Dishonesty:
Students that caught plagiarizing an assignment will be subject to an “F” in the course and possible expulsion from the college.

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.

Institution Policies: Please visit 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
As the instructor for this course, I reserve the right to adjust this schedule in any way that serves the educational needs of the students enrolled in this course. Schedule adjustments will be communicated either by verbal or written statement - Professor Pierre.

### Topics Covered in the Course – Semester Outline and Calendar

<table>
<thead>
<tr>
<th>Dates:</th>
<th>Chapters (Lessons)</th>
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</thead>
<tbody>
<tr>
<td>January 20, 2016</td>
<td>Chapter 01: Managerial Accounting</td>
</tr>
<tr>
<td>January 27, 2016</td>
<td>Chapter 02: Job Order Costing</td>
</tr>
<tr>
<td>February 2, 2016</td>
<td>Certification Date for 2016SP-ACCT-2301-63002 Class</td>
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<tr>
<td>February 8, 2016</td>
<td>Chapter 03: Process Costing</td>
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<td>February 15, 2016</td>
<td>Chapter 05: Cost-Volume-Profit</td>
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<tr>
<td>February 22, 2016</td>
<td>Exam 1 – Chapters 01 to 03</td>
</tr>
<tr>
<td>February 28, 2016</td>
<td>EAP 01 - Uploaded into Blackboard by 11:59 PM CST – Sunday February 28, 2016</td>
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<tr>
<td>February 29, 2016</td>
<td>Chapter 06: Cost-Volume-Profit Analysis: Additional Issues, including the Appendix 6A on Absorption and Variable Costing</td>
</tr>
<tr>
<td>March 7, 2016</td>
<td>Chapter 07: Incremental Analysis and handouts on Pricing</td>
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<tr>
<td>March 9, 2016</td>
<td>Exam 2 – Chapters 5 and 6</td>
</tr>
<tr>
<td>March 14, 2016 to March 18, 2016</td>
<td>No Classes – Spring Break Holiday Week</td>
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<tr>
<td>March 28, 2016</td>
<td>Chapter 09: Budgetary Planning</td>
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<tr>
<td>April 4, 2016</td>
<td>Chapter 10: Budgetary Control and Responsibility Accounting</td>
</tr>
<tr>
<td>April 10, 2016</td>
<td>EAP 02 - Uploaded into Blackboard by 11:59 PM CST – April 10, 2016</td>
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<tr>
<td>April 11, 2016</td>
<td>Chapter 11: Standard Costs and Balance Scorecard</td>
</tr>
<tr>
<td>April 13, 2016</td>
<td>Appendix A: Time Value of Money</td>
</tr>
<tr>
<td>April 14, 2016</td>
<td>Last Class Day to Withdraw from class to receive a ‘W’ is April 14, 2016 – You must initiate this request on your own behalf.</td>
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<tr>
<td>April 18, 2016</td>
<td>Exam 3 – 7, 9 and 10 including all handouts</td>
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<tr>
<td>April 25, 2016</td>
<td>Chapter 12: Planning for Capital Investments</td>
</tr>
<tr>
<td>May 1, 2016</td>
<td>EAP 03 – Uploaded into Blackboard by 11:59 PM CST – Sunday May 1, 2016</td>
</tr>
<tr>
<td>May 2, 2016</td>
<td>Chapter 14: Financial Statement Analysis</td>
</tr>
<tr>
<td>May 4, 2016</td>
<td>Catch up and Review for Comprehensive Final Examination</td>
</tr>
<tr>
<td>May 10, 2016 or May 12, 2016</td>
<td>Comprehensive Final Examination – (All Chapters and handouts – Date is either May 10, 2016 or May 12, 2015) Time is TBA</td>
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Institutional Policies | Mountain View College Syllabi Information
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**Stop Before You Drop** | 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 Community Colleges. For more information, you may access: [https://econnect.dcccd.edu/eConnect/droppingfacts.html](https://econnect.dcccd.edu/eConnect/droppingfacts.html)

**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: [http://www.dcccd.edu/pc/cost/3rdcrseattmpt/Pages/default.aspx](http://www.dcccd.edu/pc/cost/3rdcrseattmpt/Pages/default.aspx)

**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 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.
Campus Emergency Operation Plan and Contingency Plan.

<table>
<thead>
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<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>
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**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.

Disclaimer Reserving Right to Change Syllabus

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