COURSE SYLLABUS
ACCT 2302 PRINCIPLES OF MANAGERIAL ACCOUNTING
SPRING 2017
WORKFORCE, BUSINESS & TECHNOLOGY DIVISION
Office Hours: 8:00 a.m. – 6:00 p.m. Mon-Thu,
8:00 a.m. - 4:30 p.m. Fri
Location: T135, Telephone: 972-273-3450

This course syllabus is intended as a set of guidelines for Accounting 2302. Both North Lake College and your instructor reserve the right to make modifications in content, schedule, and requirements as necessary to promote the best education possible within prevailing conditions affecting this course.

Instructor Information:
Dr Lou Bravo, PhD, “Doc”
E-mail: lbravo@dcccd.edu
Office Phone Number: (972) 273-3457
Office: T231F
Office Hours: Tues/Thurs 12:30 pm – 3:00 pm
Fri 10:30 am – 11:30 am (virtual)

Course Information
Course title: Principles of Managerial Accounting
Course number: Accounting 2302
Section number/Class meeting time: 73002 Mon/Wed 12:30 pm – 3:10 pm
Credit hours: 3

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 Prerequisites: ACCT 2301 – Principles of Financial Accounting
Required Textbooks and Materials


AND

C. Calculator (No Phone calculators during exams)

D. Scantron 882 E form for exams. Students need three Scantron forms for the entire semester.

PROGRAM-LEVEL OBJECTIVES FOR ACCT 2302

ACCT 2302 develops the following State Curriculum Outcomes as defined by the Texas Higher Education Coordinating Board.

Program-Level Outcome 1: Communication Skills (COM) - to include effective development, interpretation and expression of ideas through written, oral and visual communication

1. Written: Process and produce effective written communication adapted to audience, purpose, and time constraints.

3. Visual: Effectively interpret visual images or produce effective visual images.

Program-Level Outcome 2: Critical Thinking Skills (CTS) - to include creative thinking, innovation, inquiry, and analysis, evaluation and synthesis of information

Program-Level Outcome 3: Empirical and Quantitative Skills (EQS) - to include the manipulation and analysis of numerical data or observable facts resulting in informed conclusions

COURSE-LEVEL STUDENT LEARNING OUTCOMES FOR ACCT 2301

ACCT 2302 supports the following learning outcomes from the Texas Higher Education Coordinating Board as enumerated in the ACGM—Academic Course Guide Manual.

Learning Outcomes

Upon successful completion of this course, students will:

1. Identify the role and scope of financial and managerial accounting and the use of accounting information in the decision making process of managers.

2. Define operational and capital budgeting, and explain its role in planning, control, and decision making.

3. Prepare an operating budget, identify its major components, and explain the interrelationships among its various components.


5. Use appropriate financial information to make operational decisions.

6. Demonstrate use of accounting data in the areas of product costing, cost behavior, cost control, and operational and capital budgeting for management decisions.
### Assessment of Three Learning Outcomes

<table>
<thead>
<tr>
<th>Learning Outcomes</th>
<th>Assessment</th>
<th>Objectives Met</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>3. Prepare an operating budget, identify its major components and explain the inter-relationships among its various components to include the master budget components: sales budget, production budget and cash budget.</strong></td>
<td>Homework Ch. 7: Assessment of textbook Learning Objectives 7-2, 7-3 and 7-8 at 70% proficiency.</td>
<td>Program Level Objective COM, CT, EQS SCANS Workplace Competencies C2, C5, C6, C7 Foundation Skills F1, F2, F9, F11</td>
</tr>
<tr>
<td><strong>4. Explain methods of performance evaluation to include Return on Investment (ROI), Residual Income (RI) and Manufacturing Cycle Efficiency (MCE).</strong></td>
<td>Homework Ch. 9: Assessment of textbook Learning Objectives 9-1 through 9-3 at 70% proficiency.</td>
<td>Program Level Objective COM, CT, EQS SCANS Workplace Competencies C2, C5, C6, C7 Foundation Skills F1, F3, F9, F10, F11, F12</td>
</tr>
<tr>
<td><strong>5. Use appropriate financial information to make operational decisions. To include whether a product line or other business segment should be added or dropped; make or buy analysis; and whether a special order should be accepted or rejected.</strong></td>
<td>Homework Ch. 10: Assessment of textbook Learning Objectives 10-2 through 10-4 at 70% proficiency.</td>
<td>Program Level Objective COM, CT, EQS SCANS Workplace Competencies C2, C3, C6, C7 Foundation Skills F1, F2, F3, F9, F11, F12</td>
</tr>
</tbody>
</table>

### SCANS: WORKPLACE AND FOUNDATION COMPETENCIES

North Lake College is committed to assisting you in obtaining the knowledge and skills that you will need to succeed in today’s dynamic work environment. Towards this goal, the following SCANS (Secretary’s Commission on Achieving Necessary Skills) **workplace competencies** and **foundation skills** have been integrated into this course:

#### Workplace Competencies

<table>
<thead>
<tr>
<th>Manage Resources</th>
<th>Work with Information</th>
<th>Apply Systems Knowledge</th>
<th>Use Technology</th>
</tr>
</thead>
<tbody>
<tr>
<td>C1 Time</td>
<td>C5 Acquires and evaluates information</td>
<td>C15 Understands systems</td>
<td>C19 Applies technology</td>
</tr>
<tr>
<td>C2 Money</td>
<td>C6 Organizes &amp; maintains information</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C3 Material &amp; facilities</td>
<td>C7 Interprets &amp; communicates information</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>C8 Uses computers to process information</td>
<td></td>
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</tr>
</tbody>
</table>

#### Foundation Skills

<table>
<thead>
<tr>
<th>Demonstrate Basic Skills</th>
<th>Demonstrate Thinking Skills</th>
<th>Exhibit Personal Qualities</th>
</tr>
</thead>
<tbody>
<tr>
<td>F1 Reading</td>
<td>F7 Creative thinking</td>
<td>F13 Responsibility</td>
</tr>
<tr>
<td>F2 Writing</td>
<td>F8 Decision making</td>
<td>F16 Self-management</td>
</tr>
<tr>
<td>F3 Arithmetic</td>
<td>F9 Problem solving</td>
<td></td>
</tr>
<tr>
<td>F4 Mathematics</td>
<td>F10 Seeing things in the mind’s eye</td>
<td></td>
</tr>
<tr>
<td>F5 Listening</td>
<td>F11 Knowing how to learn</td>
<td></td>
</tr>
<tr>
<td></td>
<td>F12 Reasoning</td>
<td></td>
</tr>
</tbody>
</table>
**Course Outline**

Managerial Accounting and Cost Concepts  
Job Order Cost Systems  
Process Costing  
Cost-Volume-Profit Relationships  
Variable Costing and Segment Reporting  
The Master Budget  
Flexible Budgets, Standard Costs and Variance Analysis  
Performance Evaluation for Decentralized Operations  
Differential Analysis in Business Decisions  
Capital Budgeting Decisions

**Study Plan**

For each chapter covered, students will complete the following study plan items by the deadlines on page 5 of this syllabus:

1. Watch the assigned Connect videos
2. Read all assigned chapter materials via the Connect LearnSmart Read section or simply read the textbook (not only the highlighted parts)
3. Complete the 40 assigned LearnSmart questions in the Practice section of LearnSmart (these are graded)
4. Come to class for further instruction and practice
5. Complete Connect Homework assignments
6. Seek out instructor assistance, fellow student assistance, and/or tutoring as needed

**Exams and Assignments**

The online assignments for each chapter submitted and graded via Connect Plus in eCampus/Blackboard for this course consist of: Reading with LearnSmart Assessment (100 total points); Introductory Video Assignment (100 total points); and Homework (100 total points).

You will also take 2 unit exams (200 total points) and a comprehensive final (200 points). There are no make-ups for a missed unit exam or for the comprehensive final exam. If a unit exam is missed due to absence, the final exam will also serve as that exam proportionately counting the final exam score twice. The final exam may not be omitted nor may it be replaced by one of the two unit exams.

**Evaluation Procedures**

<table>
<thead>
<tr>
<th>Assignment/Exam</th>
<th>Chapters</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reading with LearnSmart Assessment</td>
<td>1-2 and 4-11</td>
<td>100</td>
</tr>
<tr>
<td>Introductory Video Assignments</td>
<td>1-2 and 4-11</td>
<td>100</td>
</tr>
<tr>
<td>Homework</td>
<td>1-2 and 4-11</td>
<td>100</td>
</tr>
<tr>
<td>Exam 1</td>
<td>1, 2, 4</td>
<td>100</td>
</tr>
<tr>
<td>Exam 2</td>
<td>5-8</td>
<td>100</td>
</tr>
<tr>
<td>Proctored Final Exam (Comprehensive)</td>
<td>1-2 and 4-11</td>
<td>200</td>
</tr>
<tr>
<td><strong>Total Points for Course Grade</strong></td>
<td></td>
<td>700</td>
</tr>
</tbody>
</table>

**Grading Scale for 100 Point Test**

A = 90 - 100 points  
B = 80 - 89 points  
C = 70 - 79 points  
D = 60 - 69 points  
F = below 60 points

**Points Required for Course Grade**

A = 630 - 700  
B = 560 - 629  
C = 490 - 559  
D = 420 - 489  
F = below 420
### Chapter Assignments and Due Dates

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Connect Online Assignment</th>
<th>Due Date (at 11:59 p.m.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ch. 1</td>
<td>Reading with LearnSmart Assessment &amp; Graded Video Assignment</td>
<td>Tuesday, March 21, 2017</td>
</tr>
<tr>
<td>Ch. 1</td>
<td>Graded Homework</td>
<td>Sunday, March 26, 2017</td>
</tr>
<tr>
<td>Ch. 2</td>
<td>Reading with LearnSmart Assessment &amp; Graded Video Assignment</td>
<td>Sunday, March 26, 2017</td>
</tr>
<tr>
<td>Ch. 2</td>
<td>Graded Homework</td>
<td>Tuesday, March 28, 2017</td>
</tr>
<tr>
<td>Ch. 4</td>
<td>Reading with LearnSmart Assessment &amp; Graded Video Assignment</td>
<td>Tuesday, March 28, 2017</td>
</tr>
<tr>
<td>Ch. 4</td>
<td>Graded Homework</td>
<td>Sunday, April 02, 2017</td>
</tr>
<tr>
<td>Ch. 5</td>
<td>Reading with LearnSmart Assessment &amp; Graded Video Assignment</td>
<td>Tuesday, April 04, 2017</td>
</tr>
<tr>
<td>Ch. 5</td>
<td>Graded Homework</td>
<td>Sunday, April 09, 2017</td>
</tr>
<tr>
<td>Ch. 6</td>
<td>Reading with LearnSmart Assessment &amp; Graded Video Assignment</td>
<td>Sunday, April 09, 2017</td>
</tr>
<tr>
<td>Ch. 6</td>
<td>Graded Homework</td>
<td>Tuesday, April 11, 2017</td>
</tr>
<tr>
<td>Ch. 7</td>
<td>Reading with LearnSmart Assessment &amp; Graded Video Assignment</td>
<td>Tuesday, April 11, 2017</td>
</tr>
<tr>
<td>Ch. 7</td>
<td>Graded Homework</td>
<td>Sunday, April 16, 2017</td>
</tr>
<tr>
<td>Ch. 8</td>
<td>Reading with LearnSmart Assessment &amp; Graded Video Assignment</td>
<td>Sunday, April 16, 2017</td>
</tr>
<tr>
<td>Ch. 8</td>
<td>Graded Homework</td>
<td>Tuesday, April 18, 2017</td>
</tr>
<tr>
<td>Ch. 9</td>
<td>Reading with LearnSmart Assessment &amp; Graded Video Assignment</td>
<td>Sunday, April 23, 2017</td>
</tr>
<tr>
<td>Ch. 9</td>
<td>Graded Homework</td>
<td>Tuesday, April 25, 2017</td>
</tr>
<tr>
<td>Ch. 10</td>
<td>Reading with LearnSmart Assessment &amp; Graded Video Assignment</td>
<td>Tuesday, April 25, 2017</td>
</tr>
<tr>
<td>Ch. 10</td>
<td>Graded Homework</td>
<td>Sunday, April 30, 2017</td>
</tr>
<tr>
<td>Ch. 11</td>
<td>Reading with LearnSmart Assessment &amp; Graded Video Assignment</td>
<td>Sunday, April 30, 2017</td>
</tr>
<tr>
<td>Ch. 11</td>
<td>Graded Homework</td>
<td>Tuesday, May 02, 2017</td>
</tr>
<tr>
<td>Chapter</td>
<td>Connect Online Assignment</td>
<td>Due Date (at 11:59 p.m.)</td>
</tr>
</tbody>
</table>

### Discipline/ Course/ Department/Policies

1. Class attendance. You are required to attend class on a regular basis. Accounting is challenging to many students; therefore, attendance is critical.
2. Student preparedness. Read the chapter before lecture. The reading will enhance your understanding of the lecture.
3. Calculators. There will be no sharing of calculators and no phone calculators during examinations. Each student must provide his/her own calculator for use during exams.
4. In the North Lake College ACCT and ACNT accounting courses, any student caught violating the Academic Dishonesty Policy below in any way will receive an F in the course.

### INSTITUTIONAL POLICIES

#### DCCCD EMERGENCY OPERATING PROCEDURES

http://video.dcccd.edu/rtv/DO/emergency_dcccd.wmv

#### ACADEMIC DISHONESTY

The Student Code of Conduct prohibits academic dishonesty and prescribes penalties for violations. According to this code, which is printed in the college catalog, "academic dishonesty", includes (but is not limited to) cheating, fabrication, facilitating academic dishonesty, plagiarism, and collusion."
1) The Vice-President of Academic & Student Affairs may initiate disciplinary proceedings against a student accused of academic dishonesty.

2) Academic dishonesty includes, but is not limited to, cheating on a test, plagiarism and collusion.

3) Cheating on a test includes:
   a) Copying from another student’s test paper;
   b) Using, during a test, materials not authorized by the person giving the test;
   c) Collaborating with another student during a test without permission to do so;
   d) Knowingly using, buying, selling, stealing, transporting, or soliciting in whole or part the contents of an un-administered test.
   e) Substituting for another student, or permitting another student to substitute for you to take a test; and
   f) Bribing another person to obtain an unadministered test or information about an unadministered test.

4) “Plagiarism” means the appropriation of another’s work (ideas and/or words) and the unacknowledged incorporation of that work in one’s written work offered for credit. Quotes not identified as quotes constitute a form of plagiarism even if the borrowed ideas are documented.

5) “Collusion” means an unauthorized collaboration with another person in preparing written work offered for credit. Academic dishonesty may result in the following sanctions, including, but not limited to:
   1. A grade of zero or a lowered grade on the assignment or course.
   2. A reprimand.
   3. Suspension from the college.

   In the North Lake College ACCT and ACNT accounting courses, any student caught violating the Academic Dishonesty Policy above in any way will receive an F in the course.

**NOTIFICATION OF ABSENCE DUE TO RELIGIOUS HOLY DAY(S)**

Students who will be absent from class for the observance of a religious holiday must notify the instructor in advance. Please refer to the Student Obligations section of the college catalog for more explanation. You are required to complete any assignments or take any examinations missed as a result of the absence within the time frame specified by your instructor.

**REQUIREMENTS OF THE AMERICANS WITH DISABILITIES ACT (A430)**

North Lake College provides academic accommodations to students with disabilities, as defined under ADA law. It is the student's choice and responsibility to initiate any request for accommodations. If you are a student with a disability who requires such ADA accommodations, please contact North Lake College's Disability Services Office in person (A430) or by phone at 972-273-3165.

http://www.northlakecollege.edu/resources/disability.html

**FAMILY EDUCATIONAL RIGHTS AND PRIVACY ACT OF 1974 (FERPA)**

In compliance with the Family Educational Rights and Privacy Act of 1974 (FERPA), the College may release information classified as “directory information” to the general public without the written consent of the student. Directory information includes: (1) student name, (2) student address, (3) telephone numbers, (4) date and place of birth, (5) weight and height of members of athletic teams, (6) participation in officially recognized activities and sports, (7) dates of attendance, (8) educational institution most recently attended, and (9) other similar information, including major field of student and degrees and awards received. Students may protect their directory information at any time during the academic year. If no request is filed, directory information is released upon written inquiry. No telephone inquiries are acknowledged. No transcript or academic record is released without written consent from the student, except as specified by law.
ADMINISTRATIVE WITHDRAWAL
Students with valid extenuating circumstances may be eligible for an administrative withdrawal by the Dean of the Division in which the course or courses are taught. An administrative withdrawal will not be awarded to students who simply fail to withdraw prior to the last day to receive a “W.” The request for an administrative withdrawal must be made in writing to the Dean of the Division with any supporting documentation attached. This must occur before the last official day of the semester.

DROP POLICY
If you are unable to complete this course, you must officially withdraw by Friday, 4/28/17, the date specified in the current year Academic Calendar at https://www1.dcccd.edu/catalog/ss/academic_calendar.cfm?loc=NLC. Withdrawing is a formal procedure which you must initiate; your instructor cannot do it for you. All Dallas County Community Colleges charge a higher tuition rate to students registering the third time for a course. This rule applies to the majority of credit and Continuing Education / Workforce Training courses. Developmental Studies and some other courses are not charged a higher tuition rate. Third attempts include courses taken at any DCCCD college since the fall 2002 semester. For further information, go online to: http://www.DCCCD.edu/thirdcourseattempt.

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://www1.dcccd.edu/coursedrops.

FINANCIAL AID STATEMENT AND CERTIFICATION OF ATTENDANCE
You must attend and participate in your on-campus or online course(s) in order to receive federal financial aid. Your instructor is required by law to validate your attendance in your on-campus or online course in order for you to receive financial aid. You must participate in an academic related activity pertaining to the course such as but not limited to the following examples:

- initiating contact with your instructor to ask a question about the academic subject studied in the course;
- submitting an academic assignment;
- taking an exam;
- completing an interactive tutorial;
- participating in computer-assisted instruction;
- attending a study group that is assigned by the instructor; or
- participating in an online discussion about academic matters relating to the course.

In an online class, simply logging in is not sufficient by itself to demonstrate academic attendance. You must demonstrate that you are participating in your online class and are engaged in an academically related activity such as in the examples described above.

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 are also subject to this policy.
To apply for financial aid in the DCCCD, students must complete FAFSA (Free Application for Federal Student Aid) on the web at:  http://www.fafsa.ed.gov

COUNSELING SERVICES (A311)
Counseling services for personal issues are provided to all students currently enrolled at North Lake College at NO CHARGE. These services are provided by licensed professionals who are bound by confidentiality (within ethical parameters). With the assistance of a counselor, students are able to identify, understand, resolve issues and develop appropriate skills. To make an appointment call 972-273-3333 or visit A311.
For additional information, go to:  http://northlakecollege.edu/services-and-resources/health-and-wellness/counseling-services/Pages/default.aspx

THE ACADEMIC SKILLS CENTER (ASC)
The ASC is designed to provide the following assistance to students:

- An ESOL lab with computer access.
- Free tutoring for students enrolled in Foreign Language courses.
- The iRead Lab offers individual and small group tutoring, as well as workshops, to help current students improve their reading, study, and test taking skills.
- The Writing Center to help students clarify writing tasks, understand instructors’ requirements, develop and organize papers, explore revision options, detect grammar and punctuation errors, properly use and document sources, and improve their writing skills.
- The Online Writing Lab (OWL) allows students to submit papers to our writing tutors electronically and get feedback within 24-72 hours. The OWL can be accessed through eCampus.
  o After logging on to eCampus, click on the Community Tab at the top.
  o Type “Owl” in the search field and click “Go.”
  o Next, click on the double drop-down arrows next to “NLC-OWL2,” and then click on “Enroll.”
  o Once enrolled, students can receive services from the OWL.
- The Blazer Internet Lounge with 12 computers, additional open seating, and WiFi Internet access.

For more information or to schedule a tutoring appointment, come by A-332 or call 972-273-3089.

TESTING CENTER (A 425)
Monday-Thursday:  8:30 a.m. – 8:00 p.m.
  No tests will be issued after 7:00 p.m. Other cut-off times may be in effect for specific exams by the instructor’s direction. All exams collected at 8:00 p.m.
Friday-Saturday:  8:30 a.m.-3:30 p.m.
  No tests will be issued after 2:30 p.m. Other cut-off times may be in effect for specific exams by the instructor’s direction. All exams collected at 3:30 p.m.
Sunday – CLOSED

If you instructor requires you to complete an exam in the Testing Center, be sure to have the following information when you request you test:
1. Instructor’s name
2. Subject, course number, and section number (exp: Speech 1311.7011)
3. Exam number (1st, 2nd, 3rd, etc.)
4. Exam deadline (Get this information from your instructor. The testing staff cannot look up this information on computers).
You should also bring the following supplies:
1. Pencil
2. Scantron answer sheet
3. A Test Request Form must be completed before entering the Testing Center.
5. Government or school issued photo identification is required & enforced.

You may not bring personal items into the Testing Center. This includes bags, cell phones, and pagers.

Please show courteous and cooperative behavior while using the services provided by the Testing Center.

DO NOT bring children to the Testing Center. You must make arrangements for the care of your children prior to your exam date. The police department will be notified of any unattended children.

DO NOT take any testing materials with you when you leave the Testing Center. This includes the test, answers, charts, scratch paper. These items will be attached to your test.

Questions? Please visit the Testing Center (A 425) or call 972-273-3160.

DCCCD OIE FACULTY SYLLABI STATEMENT- effective FALL 2016
The Office of Institutional Equity, in coordination with DCCCD colleges, has the primary responsibility for reviewing, updating and implementing compliance policies and procedures. The Institutional Equity and Compliance Officer and the Office of Institutional Equity will ensure compliance with College District policies, federal and state laws related to sexual assault, Title IX, Title II (Americans with Disabilities Act) and the Military Veterans Full Employment Act to support diversity and inclusion.

STUDENTS WITH DISABILITIES
If you are a student with a disability and/or special needs, or if you think you may have a disability, please contact the college Disability Services Office (DSO). Please note that all communication with DSO is confidential. If you are eligible for accommodations, please provide or request that the DSO send your accommodation letter to me as soon as possible (students are encouraged to contact DSO at the beginning of the semester). For more information regarding the College Disability Services Office, please visit the Student Services website: dcccd.edu/DSO Offices or contact DCCCD Office of Institutional Equity at (214) 378-1633.

College Disability Services Offices
Brookhaven 972-860-4673
Cedar Valley 972-860-8119
Eastfield 972-860-8348
El Centro 214-860-2411
Mountain View 214-860-8677
North Lake 972-273-3165
Richland 972-238-6180

A NOTE ON HARASSMENT, DISCRIMINATION AND SEXUAL MISCONDUCT
We are committed to assure all community members learn and work in a welcoming and inclusive environment. Title VII, Title IX and DCCCD policy prohibit harassment, discrimination and sexual misconduct. If you encounter harassment, sexual misconduct (sexual harassment, sexual assault, stalking, relationship violence, stalking), retaliation or discrimination based on race, color, religion, age, national origin, disability, sex, sexual orientation, gender identity, and/or gender expression, please contact your College Title IX Coordinator or the Office of Insti-
We treat this information with the greatest degree of confidentiality possible while also ensuring student welfare and college safety.

We are concerned about the well-being and development of our students, and are available to discuss any concerns. There are both confidential and non-confidential resources and reporting options available to you. If students wish to keep the information confidential, please contact the college Counseling or Student Health Services. As required by DCCCD policy, incidents of discrimination and/or sexual misconduct shared with faculty will be reported to the College Title IX Coordinator or District Title IX Coordinator. The Title IX Coordinator will contact the student and determine if further investigation is needed. For more information about policies, resources or reporting options, please contact your college Title IX Coordinator or visit www.dcccd.edu/titleIX.

### College Title IX Coordinators

<table>
<thead>
<tr>
<th>Institution</th>
<th>Name</th>
<th>Email</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brookhaven</td>
<td>Terri Edrich</td>
<td><a href="mailto:TitleIX-BHC@dcccd.edu">TitleIX-BHC@dcccd.edu</a></td>
<td>972-860-4825</td>
</tr>
<tr>
<td>Cedar Valley</td>
<td>Grenna Rollings</td>
<td><a href="mailto:TitleIX-CVC@dcccd.edu">TitleIX-CVC@dcccd.edu</a></td>
<td>972-860-8181</td>
</tr>
<tr>
<td>Eastfield</td>
<td>Rachel Wolf</td>
<td><a href="mailto:TitleIX-EFC@dcccd.edu">TitleIX-EFC@dcccd.edu</a></td>
<td>972-860-7358</td>
</tr>
<tr>
<td>El Centro</td>
<td>Shanee’ Moore</td>
<td><a href="mailto:TitleIX-ECC@dcccd.edu">TitleIX-ECC@dcccd.edu</a></td>
<td>214-860-2138</td>
</tr>
<tr>
<td>Mountain View</td>
<td>Regina Garner</td>
<td><a href="mailto:TitleIX-MVC@dcccd.edu">TitleIX-MVC@dcccd.edu</a></td>
<td>214-860-8561</td>
</tr>
<tr>
<td>North Lake</td>
<td>Rosemary Meredith (acting)</td>
<td><a href="mailto:TitleIX-NLC@dcccd.edu">TitleIX-NLC@dcccd.edu</a></td>
<td>972-860-3992</td>
</tr>
<tr>
<td>Richland</td>
<td>Bill Dial</td>
<td><a href="mailto:TitleIX-RLC@dcccd.edu">TitleIX-RLC@dcccd.edu</a></td>
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<td>Dallas Colleges Online</td>
<td>Le’Kendra Higgs</td>
<td><a href="mailto:TitleIX-LEC@dcccd.edu">TitleIX-LEC@dcccd.edu</a></td>
<td>972-669-6672</td>
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### District Title IX Coordinator

<table>
<thead>
<tr>
<th>Institution</th>
<th>Name</th>
<th>Email</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office of Institutional Equity</td>
<td>LaShawn Grant</td>
<td><a href="mailto:TitleIX-District@dcccd.edu">TitleIX-District@dcccd.edu</a></td>
<td>214-378-1633</td>
</tr>
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### COURSE SCHEDULE – ACCT 2302, Spring 2017

<table>
<thead>
<tr>
<th>Week</th>
<th>Chapter(s) Covered</th>
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<tbody>
<tr>
<td>3/20/2017</td>
<td>Orientation/Chapter 1 - MANAGERIAL ACCOUNTING AND COSTS CONCEPTS</td>
</tr>
<tr>
<td>3/27/2017</td>
<td>Chapter 2 - JOB ORDER COSTING</td>
</tr>
<tr>
<td>4/3/2017</td>
<td>Chapter 4 - PROCESS COSTING</td>
</tr>
<tr>
<td>4/10/2017</td>
<td>Exam 1: Chapters 1, 2, &amp; 4</td>
</tr>
<tr>
<td>4/17/2017</td>
<td>Chapter 5 - COST–VOLUME–PROFIT RELATIONSHIPS</td>
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<tr>
<td>4/24/2017</td>
<td>Chapter 6 - VARIABLE COSTING</td>
</tr>
<tr>
<td>5/1/2017</td>
<td>Chapter 7 - PROFIT PLANNING</td>
</tr>
<tr>
<td>5/8/2017</td>
<td>Chapter 8 - FLEXIBLE BUDGETS, STANDARD COSTS</td>
</tr>
<tr>
<td>5/1/2017</td>
<td>Exam 2: Chapters 5 - 8</td>
</tr>
<tr>
<td>5/8/2017</td>
<td>Chapter 9 – PERFORMANCE MEASUREMENT</td>
</tr>
<tr>
<td>5/8/2017</td>
<td>Chapter 10 - DIFFERENTIAL ANALYSIS</td>
</tr>
<tr>
<td>5/8/2017</td>
<td>Chapter 11 &amp; Appendix 11B - THE TIME VALUE OF MONEY</td>
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<tr>
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<td>&amp; CAPITAL BUDGETING DECISIONS</td>
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<td></td>
<td>Review/Catch-up Class Period</td>
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<td></td>
<td>COMPREHENSIVE FINAL EXAM CHAPTERS 1, 2, 4 – 11</td>
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</table>

**NOTE:** THIS SCHEDULE MAY BE AMENDED BY THE INSTRUCTOR