PRINCIPLES OF MANAGERIAL ACCOUNTING
ACCT. 2302. 65501
2019 Summer Semester
June 6 to July 3, 2018

Professor: Cencelia M. Pierre, CPA, MSA, MBA
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Office Phone Number: (214) 860-8640
Office Number: W-220C
Office Hours: By Appointment Only

Meeting Days & Time: On-line at your convenience using Internet and Blackboard (eCampus) at https://ecampus.dcccd.edu/ (See class calendar for required and completion dates)

Phone Support: (866) 374-7169

Credit Hours: 3 Semester Credit Hours

Division: Career and Technology Education
Office Hours: 8:00 AM - 6:00 PM
Office Phone: (214) 860-8848
Cell (emergency only): (214) 533-7347
Office Location: W-210

Important Dates:
Start Date: 06/06/19
End Date: 07/03/19
Certification Date: 06/10/19
Drop Date: 06/25/19

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
Text: Horngren’s Financial & Managerial Accounting with My Accounting Lab
Edition: Sixth
Authors: Miller-Nobles, Mattison, Matsumura
Publisher: Pearson

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
- Understand the concept of activity-based costing and how it is applied
- 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
- Develop an understanding of how specific types of costs change in response to volume changes
- Demonstrate an understanding of contribution margin, contribution margin ratio, variable cost, variable cost ratio and approaches to planning net income using cost-volume-profit analyses for a single product as well as a product mix
- Prepare an income statement under both variable costing and absorption costing methods
- Conducting incremental analysis of special orders, make-or-buy 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
- Prepare individual budgets for a manufacturing and a service company including cash budget
- Prepare budgeted financial statements
- Prepare static budgets and flexible budgets
- Evaluating performance using 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 Electronic Homework Assignments at 2.727273% each equal 30%
11 Electronic Quizzes at 1.818182% each equal 20%
Midterm Exam: Chapter 16 to 21 at 25%
Final Exam Chapters 16 to 26 at 25%
Electronic Homework and Quizzes Assignments:
There are 15 Chapters Electronic Homework Assignments and Quizzes. Each chapter is weighted at two percent (2%) of the overall grade. Each chapter has a different number of exercises and problems that are required to be submitted. Each student is required to have My Accounting Lab with the purchase of your textbook or e-book. I will provide you the Registration information in e-campus for each student to locate the homework and quiz platform on My Accounting Lab. You will then do your work on Blackboard (eCampus). A student will fail the course automatically if he or she does not purchase the access code since all your quizzes and homework require you to have access. The assignments are individual assignments by chapters. The answers to the assignments will be released after the due date. Late assignments will not be accepted.

Certification Procedures:
To be certified for the course you are required to be set up on My Business Course and be participating in the class by submitting the first homework assignment. Participating in the course is defined by submitting the first homework assignment that is due before June 10th, 2019 AND earning a passing grade. A passing grade is 70 and above. There are no partial variables to be certified, both parts must be completed.

Withdrawing from the Course:
The withdraw date for this class is June 25th, 2018. Each student is required to drop the course at his or her own discretion. I cannot drop you from the course.

Institution Policies: Please visit www.mountainviewcollege.edu/syllabipolicies. 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.