Principles of Managerial Accounting Syllabus
El Centro College

Instructor Information
Name:
DCCCD Email:
Office Phone:
Office Location:
Office Hours: To Be Announced
Division Office: BDPS, One Main Place, 11th Floor, 1201 Main St., Dallas, TX 75202
Division Office Phone: (214) 860-2202

Course Information
Course Title: Principals of Managerial Accounting
Course Number: ACCT 2302
Section Number:
Semester/Year: Spring 2020
Credit Hours: 3
Class Meeting Time/Location:
Certification Date: 2/03/2020
Last Day to Withdraw: 4/16/2020

Free In Person and Online Tutoring
Contact the Downtown Student Learning Center at Contact Us@Downtown or ecclearningcenter@dcccd.edu
Location: Main Building A on the 3rd floor
Phone: 214-860-2133

Course Prerequisites
Required: ACCT 2301 Principles of Financial Accounting
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. (3 Lec.)

Student 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.

Texas Core Objectives
The College defines essential knowledge and skills that students need to develop during their college experience. These general education competencies parallel the Texas Core Objectives for Student Learning. In this course, the activities you engage in will give you the opportunity to practice two or more of the following core competencies:

1. **Critical Thinking Skills** - to include creative thinking, innovation, inquiry, and analysis, evaluation and synthesis of information
2. **Communication Skills** - to include effective development, interpretation, and expression of ideas through written, oral, and visual communication
3. **Empirical and Quantitative Skills** - to include the manipulation and analysis of numerical data or observable facts resulting in informed conclusions
4. **Teamwork** - to include the ability to consider different points of view and to work effectively with others to support a shared purpose or goal

5. **Personal Responsibility** - to include the ability to connect choices, actions, and consequences to ethical decision-making

6. **Social Responsibility** - to include intercultural competence, knowledge of civic responsibility, and the ability to engage effectively in regional, national, and global communities

**Required Course Materials**

*Warren, Principles of Accounting, 27th edition, Cengage Learning, LLF Accounting, 27e + LMS Integrated CNOWv2, 2-term PAC*

- **Warren/Reeve/Duchac - Bundle: Accounting, Loose-leaf Version, 27th + CengageNOWv2, 2 terms Printed Access Card**
  - 9781337587426
  - 6/27/2017 © 2018
  - 27th Edition

- **Warren/Reeve/Duchac - CengageNOWv2, 2 term Printed Access Card for Warren/Reeve/Duchac’s Accounting, 27th**
  - 9781337272308
  - 6/27/2017 © 2018
  - 27th Edition

- **Purchase on-line:** [www.cengagebrain.com/course/3673151](http://www.cengagebrain.com/course/3673151)

Note: A student of this institution is not under any obligation to purchase a textbook from a university-affiliated bookstore. The same textbook may also be available from an independent retailer, including an online retailer.

**Graded Work**

The tables below provide a summary of the graded work in this course and an explanation of how your final course grade will be calculated.

**Summary of Graded Work**

<table>
<thead>
<tr>
<th>Assignments</th>
<th>Points</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Syllabus Quiz</td>
<td>24 @ 8-9 points each</td>
<td>200 points</td>
</tr>
</tbody>
</table>
Exam 1 & Exam 2 | 2 @ 100 points each | 200 points
Mid-term and Final Exams | 2 @ 200 points each | 400 points

TOTAL: 800 points

Final Grade

<table>
<thead>
<tr>
<th>Points</th>
<th>Percentages</th>
<th>Letter Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>800-720</td>
<td>90-100%</td>
<td>A</td>
</tr>
<tr>
<td>719-640</td>
<td>80-89%</td>
<td>B</td>
</tr>
<tr>
<td>639-560</td>
<td>70-79%</td>
<td>C</td>
</tr>
<tr>
<td>559-480</td>
<td>60-69%</td>
<td>D</td>
</tr>
<tr>
<td>479 - 0</td>
<td>0-59%</td>
<td>F</td>
</tr>
</tbody>
</table>

Description of Graded Work

Homework: Each chapter has two homework assignments. The first homework assignment has several short answer questions. The second assignment is a long problem with many steps.

Exams: Exam 1 covers chapters 13-15. Exam 2 covers chapters 19-21. Each exam is 50 multiple choice questions, and you will have 180 minutes to complete the exam. You will be allowed two attempts at the exam and your highest score will be counted towards your final course grade.

Mid-term and Final Exam: The Mid-term Exam covers chapters 13-18. The Final Exam is comprehensive and covers chapters 13-24. Each is 50 multiple choice questions. Each exam is 180 minutes. You are allowed two attempts at each exam, and your highest score will be counted towards your final course grade.

Attendance and Your Final Grade

Attendance is required in order to learn the material. You will not be penalized if you do not attend, however those who regularly attend class tend to learn more than those who do not. Students who are between grades, have the ability to earn extra points for excellent attendance.
Late Work Policy
All students must meet the deadlines set by the instructor. Under special circumstances such as sickness, family emergencies, or a change in work hours, students can submit late work if they contact me immediately.

Other Course Policies
1. As per our accreditation requirements, the comprehensive midterm and the comprehensive final exam must be proctored at an approved testing center.

2. If you cannot take it at the El Centro testing center, you are responsible for finding another approved testing site.

3. At least three days before you take the exam(s), please contact your instructor with the name, email, and phone number of the testing center you plan to use.

4. The instructor reserves the right to modify course requirements, assignments, grading procedures, and other related policies if circumstances so dictate.

Institutional Policies
Institutional Policies relating to this course can be accessed using the link below. These policies include information about tutoring, Disabilities Services, class drop and repeat options, Title IX, and more.

El Centro Institutional Policies (http://www.elcentrocollege.edu/syllabipolicies)

Course Schedule

<table>
<thead>
<tr>
<th>Week No</th>
<th>Assignment</th>
<th>Homework Problems</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Chapter 13: Corporations and Stock Transactions</td>
<td>Practice Exercises 13-1A - 13-8A</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Problem 13-4A</td>
</tr>
<tr>
<td>2</td>
<td>Chapter 14: Long Term Liabilities and Bonds</td>
<td>Practice Exercises 14-1A - 14-8A</td>
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<tr>
<td></td>
<td></td>
<td>Problem 14-3A</td>
</tr>
<tr>
<td>3</td>
<td>Chapter 15: Investments and Fair Value Accounting</td>
<td>Practice Exercises 15-1 A - 15-6A</td>
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<tr>
<td>4</td>
<td>Chapters 13 - 15</td>
<td>Exam 1, Chapters 13 - 15</td>
</tr>
<tr>
<td>5</td>
<td>Chapter 16: Statement of Cash Flows</td>
<td>Practice Exercises 16-1A - 16-8A</td>
</tr>
<tr>
<td>6</td>
<td>Chapter 17: Financial Statement Analysis</td>
<td>Practice Exercises 17-1A - 17-11A</td>
</tr>
<tr>
<td>7</td>
<td>Chapter 18: Intro to Managerial Accounting</td>
<td>Practice Exercises 18-1A - 18-5A</td>
</tr>
<tr>
<td>8</td>
<td>Chapters 13 - 18</td>
<td>Midterm Exam Chapters 13 - 18</td>
</tr>
<tr>
<td>9</td>
<td>Chapter 19: Job Cost Systems</td>
<td>Practice Exercises 19-1A - 19-6A</td>
</tr>
<tr>
<td>10</td>
<td>Chapter 20: Process Cost Systems</td>
<td>Practice Exercises 20-1A - 20-8A</td>
</tr>
<tr>
<td>11</td>
<td>Chapter 21: Cost-Volume-Profit Analysis</td>
<td>Practice Exercises 21-1A - 21-7A</td>
</tr>
<tr>
<td>12</td>
<td>Chapters 19 - 21</td>
<td>Exam 2, Chapters 19 - 21</td>
</tr>
<tr>
<td>13</td>
<td>Chapter 22: Budgeting</td>
<td>Practice Exercises 22-1A - 22-6A</td>
</tr>
<tr>
<td>14</td>
<td>Chapter 23: Variances from Standard Costs</td>
<td>Practice Exercises 23-1A - 23-7A</td>
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Problem 15-3A

Problem 16-3A

Problem 17-4A

Problem 18-5A

Problem 19-2A

Problem 20-3A

Problem 21-4A

Problem 22-4A

Problem 23-3A
<table>
<thead>
<tr>
<th>Day</th>
<th>Chapters</th>
<th>Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>Chapter 24: Decentralized Operations</td>
<td>Practice Exercises 24-1A - 24-6A</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Problem 24-2A</td>
</tr>
<tr>
<td>15</td>
<td>Review</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td><strong>Chapters 13-24</strong></td>
<td><strong>Final Exam Chapters 13 - 24</strong></td>
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