Course Name
ACCT2302 – Principles of Managerial 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 managerial decision making.

General Information
Course Days: Jan. 21 – May 14
Course Time: ONLINE
Course Credit Hours: 3

Textbook(s) and Supplies
Horngren’s Financial & Managerial Accounting (with the online Pearson MyLab Accounting)
Author: Miller-Nobles
Edition: 6th
ISBN: 9780134486833
Basic Calculator

Instructor Information
Instructor: Jaclyn Young, MTax
E-mail: jny0001@dcccd.edu
Telephone: N/A
Office Hours: Upon Request

Help Desk
Lab: Accounting Lab Assistants
Room: W139 on MVC Campus
Hours: Mon & Tues 9:30-12:00pm, Wed 9:30am-2pm, Fri 9:30am-12pm & 1:30pm-4pm

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

Spring Academic Semester, 2020 - Important Dates

- January 21 (M)  Dr. MLK Jr. Holiday
- February 3 (M)  12th Class Day (Certification Date)
- March 9 – 13   Midterm for ACCT 2302
- March 16       Spring Break Begins
- March 23       Classes Resume
- April 16 (R)*  Last Day to Withdraw*
- May 11 – May 13 Final Exam for ACCT 2302
- May 14 (R)     Semester Ends

STUDENT LEARNING OUTCOMES

Upon successful completion of this course, students will:

1. Understand basic differences between financial and managerial accounting.
2. Ability to calculate costs in job order and a process cost accounting system and understand how the costs flow through the system.
3. Understand the types of costs and how they behave in order to calculate cost-volume-profit relationships.
4. Understand the types of budgets and be able to prepare operating budgets, financial budgets and capital budgets.
5. Gain an understanding of management’s decision-making process as it relates to product pricing, production, equipment replacement, etc.

STUDENT EXPECTATIONS

1. Utilize the course schedule to see what chapter we will review each week and read the related chapter as preparation.
2. Participation counts for 5% of your overall grade. This includes surveys, discussion boards, etc. that will be announced the week they are available. (expect 3-4 throughout the semester)
3. Complete homework and quizzes on time. Homework is due every Thursday by 11:59pm, starting January 30, 2020. Quizzes are due every Sunday by 11:59pm, starting February 2, 2020. If an assignment is not completed on time, students will have the option to complete the homework or quiz with an automatic 75% penalty. There are 22 assignments total (11 HW/11 quizzes) and 6 of your lowest grades will be dropped at the end of the semester.
4. Exams must be taken at the scheduled times listed above. Exams will be proctored in the Mountain View testing center. Utilize the link below to see the testing center hours. An additional option is to have your exams proctored. You will need to gain approval ASAP if you plan to utilize this option during the semester. Use the link below to gain approval.

https://www.mountainviewcollege.edu/services/academic-support/testing-centers/pages/default.aspx

COURSE EVALUATION

<table>
<thead>
<tr>
<th>Coursework</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participation</td>
<td>5%</td>
</tr>
<tr>
<td>Homework (11)</td>
<td>25%</td>
</tr>
<tr>
<td>Quizzes (11)</td>
<td>20%</td>
</tr>
<tr>
<td>Mid-term Exam</td>
<td>25%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>25%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

GRADING SCALE

<table>
<thead>
<tr>
<th>Percentage</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>90 – 100%</td>
<td>A</td>
</tr>
<tr>
<td>80 – 89.5%</td>
<td>B</td>
</tr>
<tr>
<td>70 – 79.5%</td>
<td>C</td>
</tr>
<tr>
<td>60 – 69.5%</td>
<td>D</td>
</tr>
<tr>
<td>Below 60</td>
<td>F</td>
</tr>
</tbody>
</table>

Institution Policies: Please visit www.mountainviewcollege.edu/syllabipolicies For a complete list of institutional