Course Name
ACCT2302 – 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 managerial decision making.

General Information
Course Days: Jan. 21 – May 14
Course Time: MW 7:30pm – 9:00pm

Course Credit Hours: 3
Room: W168

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

Basic Calculator
Two Scantrons 882E

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

Help Desk
Accounting Lab Assistants
Lab: W139
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.
COURSE SYLLABUS

IMPORTANT DATES:

Spring Academic Semester, 2020 - Important Dates

January 21 (M)       Dr. MLK Jr. Holiday
February 3 (M)       12th Class Day (Certification Date)
March 11 (W)         Midterm for ACCT 2301
March 16             Spring Break Begins
March 23             Classes Resume
April 16 (R)*        Last Day to Withdraw*
May 11 (M)           Final Exam for ACCT 2301
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 before class as preparation.
2. Come to each class on time and ready to learn. Attendance counts for 5% of your overall grade.
3. Complete homework and quizzes on time. Homework is due every Wednesday by 11:59pm, starting January 29, 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 unless advance arrangements have been made with the Professor. All exams will be proctored in our classroom or the testing center. Additional details will be given in class and/or online before each exam. Each exam is closed book/closed notes. Failure to follow this policy will result in a zero for the exam.
COURSE EVALUATION

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

<table>
<thead>
<tr>
<th>Percentage</th>
<th>Grade</th>
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<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>
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<tr>
<td>60 – 69.5%</td>
<td>D</td>
</tr>
<tr>
<td>Below 60</td>
<td>F</td>
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