COLLIN COLLEGE
State Farm Community College Program
citylink
3661 N. Plano Rd. Ste. 1000
Richardson, Texas 75082

COURSE SYLLABUS
SPRING, 2020

COURSE NUMBER: ACCT 2302
COURSE TITLE: PRINCIPLES OF MANAGERIAL ACCOUNTING

CATALOG 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.

CREDIT HOURS: 3
LECTURE HOURS: 2
LAB HOURS: 1
PRE-REQUISITE: ACCT 2301

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.

WITHDRAWAL POLICY:
Please see the current Collin Registration Guide for the last day to withdraw. **If a student finds it necessary to drop the course, it is the student's responsibility to complete a formal withdrawal by the final drop date.** The professor cannot withdraw you from class. All students officially enrolled after that date will receive a letter grade based on the grading scale below.

**ACADEMIC POLICIES:** Please see the current Collin Student Handbook.

**AMERICANS WITH DISABILITIES ACT COMPLIANCE:**

In compliance with applicable law, Collin College provides equal access to education and safeguards against discrimination by offering specialized services and reasonable accommodations to qualified students with a disability. If you anticipate or experience any barriers to learning based on disability, please contact the ACCESS Office (https://rainier.accessiblelearning.com/Collin/ApplicationStudent.aspx)

**Note:** Instructors will provide reasonable accommodations only to students who present a Course Accessibility Letter issued by the ACCESS Office.

**INSTRUCTOR:** Melanie Hanna, MBA, CPA

**OFFICE HOURS:** Wednesday 5:00PM - 8:00PM (Preston Ridge Campus of Collin College – Library (Room L215A))
Other times scheduled by appointment only

**E-MAIL:** mhanna@collin.edu Please use Cougarmail/Canvas

**COURSE/SECTION:** ACCT2302.STF (Hybrid)

**COURSE RESOURCES:**

**TEXTBOOK:** **MANAGERIAL ACCOUNTING,** Braun & Tientz, 5th Edition, Pearson Publishers

**COURSEWEBSITE:** [http://www.pearsonmylabandmastering.com](http://www.pearsonmylabandmastering.com)

**SUPPLIES:**

My Accounting Lab eLearning Program
Calculator

**METHOD OF EVALUATION:**

<table>
<thead>
<tr>
<th>Method</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homework Problems</td>
<td>165</td>
</tr>
<tr>
<td>Chapter Exams</td>
<td>121</td>
</tr>
<tr>
<td><strong>Total Points</strong></td>
<td><strong>286</strong> (use as denominator when calculating your class average)</td>
</tr>
</tbody>
</table>
The grading scale will be based on Total Points as follows:

\[ A = 90\% \times 286 = 257 \quad B = 80\% \times 286 = 229 \quad C = 70\% \times 286 = 200 \quad D = 60\% \times 286 = 172 \quad F = < 60\% \times 286 \]

**CHAPTER (LESSON) TESTS/EXAMS**

See “Course Calendar” for Dates. (Time limit varies for each Chapter Exams)

Quizzes, Tests and Exams must be taken on-line and are due by **11:00 p.m.** on the due date listed in the “MyLab Accounting” portal. Make a list of your answers as you take the Exam/Test/Quiz in case a computer error occurs. **Note:** Do not click “SUBMIT” until you are finished with every question of each assessment. When you click “SUBMIT”, your Exam/Test/Quiz Grades are automatically submitted to the Instructor. You will receive immediate feedback of your grade, questions missed and correct answers.

**HOMEWORK PROBLEMS**

See “Course Calendar” for Dates. Homework Problems are not timed.

Homework Problems must be worked on-line and are due by **11:00 p.m.** on the due date listed in the “MyLab Accounting” portal. Your Grades are automatically submitted to the Instructor. You will receive immediate feedback of your grade, questions missed and correct answers. Contact the instructor with your questions.

**HOMEWORK PROBLEMS (UNGRADED)/STUDY PLAN**

Practice Homework Problems (Ungraded) may be suggested by the Study Plan on My Accounting Lab. These problems are designed to reinforce your understanding of the more difficult concepts. Work only as many of these problems as needed. You will not have time for all of the suggested problems. **These problems do not add to nor subtract from your final grade.** You may also pick end-of-chapter exercises and problems from the textbook for enhanced understanding of the materials.

**METHOD OF PRESENTATION:**

This course is presented through lectures, supplemented with handouts as needed. Students should study the text and other learning materials (Multimedia Library and Chapter Resources) presented on the website. Students should work the homework problems from the end of each chapter. Student participation through questions and discussion is encouraged. Students will discuss homework assignments with the instructor to determine opportunities for improvement. Short writing and critical thinking exercises are included.

**COURSE REQUIREMENTS:**

1. Exams
2. Completion of homework assignments
3. Attendance at all lectures is required

It is the policy of this instructor to totally avoid the use of incomplete (I) grades. **Make-up quizzes and tests are not permitted.** All course work is expected to be your own. If cheating is detected, all parties involved will be denied any points for that project or quiz. **“Extra credit” projects are not permitted.** Please register with CourgarAlert.

**INSTRUCTOR RESPONSE/AVAILABILITY:**

Contact the instructor with your questions. The instructor will respond as soon as possible but within 24 hours in most cases.

**COURSE CALENDAR:**

<table>
<thead>
<tr>
<th>ACCT2302.STF</th>
<th>Spring 2020</th>
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<tbody>
<tr>
<td><strong>Wednesday</strong></td>
<td></td>
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<tr>
<td>February</td>
<td></td>
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<tr>
<td>12</td>
<td>Chapter 1 &amp; 2</td>
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<tr>
<td>19</td>
<td>Chapter 3</td>
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<tr>
<td>26</td>
<td>Chapter 5 &amp; 6</td>
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<tr>
<td>March</td>
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<td>4</td>
<td>Chapter 7</td>
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<tr>
<td>11</td>
<td><em>Spring Break</em></td>
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<tr>
<td>18</td>
<td>Chapter 8</td>
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<tr>
<td>25</td>
<td>Chapter 9</td>
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<td>April</td>
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<tr>
<td>1</td>
<td>Chapter 10</td>
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<tr>
<td>8</td>
<td>Chapter 14</td>
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<tr>
<td>15</td>
<td>Chapter 12</td>
</tr>
<tr>
<td>22</td>
<td><em>No class</em></td>
</tr>
</tbody>
</table>

*Last Day to Drop with a "W"

Chapter 1: Introduction to Managerial Accounting
Chapter 2: Building Blocks of Managerial Accounting
Chapter 3: Job Costing
Chapter 5: Process Costing
Chapter 6: Cost Behavior
Chapter 7: Cost-Volume-Profit Analysis
Chapter 8: Relevant Costs for Short-Term Decisions
Chapter 9: The Master Budget
Chapter 10: Performance Evaluation
Chapter 12: Capital Investment Decisions and the Time Value of Money
Chapter 14: Financial Statement Analysis
COLLEGE REPEAT POLICY:

Beginning Fall 2016, Texas residents attempting a course more than twice at Collin College are subject to regular tuition plus an additional $50 per semester credit hour. Undergraduate courses attempted at Collin College with a graded status of A, B, C, D, F, I, W (withdrawals after census), and AU (Audit) will be evaluated for repeat limits. Refer to the Collin College website for a complete list of courses exempt from the course repeat tuition and how to qualify for exemptions from the higher tuition rate. www.collin.edu/gettingstarted/register/withdrawal.html

TUTORING:

The Accounting Department provides free tutoring during the semester. The instructor will post the information on the website, as available. Also, tutoring may be available through Michele Boverie at 972-881-5128 in the ACCESS office.

ACADEMIC ETHICS:

Every member of the Collin College community is expected to maintain the highest standards of academic integrity. Collin College may initiate disciplinary proceedings against a student accused of scholastic dishonesty. Scholastic dishonesty includes, but is not limited to, statements, acts, or omissions related to applications for enrollment or the award of a degree, and/or the submission of one’s own work material that is not one’s own. Scholastic dishonesty may involve, but is not limited to, one or more of the following acts: cheating, plagiarism, collusion, use of annotated texts or teacher’s editions, use of information about quizzes posted on the Internet or electronic medium, and/or falsifying academic records. While specific examples are listed below, this is not an exhaustive list and scholastic dishonesty may encompass other conduct, including any conduct through electronic or computerized means:

**Plagiarism** is the use of an author’s words or ideas as if they were one’s own without giving credit to the source, including, but not limited to, failure to acknowledge a direct quotation.

**Cheating** is the willful giving or receiving of information in an unauthorized manner during an examination; collaborating with another student during an examination without authority; using, buying, selling, soliciting, stealing, or otherwise obtaining course assignments and/or examination questions in advance, copying computer or Internet files, using someone else’s work for assignments as if it were one’s own; or any other dishonest means of attempting to fulfill the requirements of a course.

**Collusion** is intentionally or unintentionally aiding or attempting to aid another in an act of scholastic dishonesty, including but not limited to, failing to secure academic work; providing a paper or project to another student; providing an inappropriate level of assistance; communicating answers to a classmate about an examination or any other course assignment; removing tests or answer sheets from a test site, and allowing a classmate to copy answers. See the current Collin Student Handbook for additional information. Please see Section 7-2.2 of the current Collin Student Handbook for additional information.