



ACCT-2302-02112  
Principles of Managerial Accounting  
Fall 2nd 8 weeks October 13 – December 4, 2025  
Fall 2025  
Online

**Instructor:**

Celine Siewert MBA, CPA

Email: [csiewert@com.edu](mailto:csiewert@com.edu)

Office Hours: I will have virtual office hours 9 – 11 am on Thursdays via the virtual classroom in D2L Brightspace, by appointment. Please email me at [csiewert@com.edu](mailto:csiewert@com.edu) to schedule an appointment.

**Required Textbook:** Principles of Managerial Accounting – Volume 2 – OpenStax  
<https://openstax.org/details/books/principles-managerial-accounting?Instructor%20resources>  
This textbook is provided free to the student through OpenStax.

**Textbook Purchasing Statement:**

A student attending College of the Mainland is not under any obligation to purchase a textbook from the college-affiliated bookstore. The same textbook may also be available from an independent retailer, including an online retailer.

**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 requirements:**

1. The student will correctly respond in writing to the total of 5 objective and quantitative - problem exams given throughout the semester. The exams will be taken online without the use of books or class notes unless otherwise specified. The student's response will demonstrate his/her proficiency in the course material.  
The exams will address **Core Objectives: Empirical and Quantitative Skills and Critical Thinking Skills.**

2. The student will complete 90% of the problem assignments using the Harris Learning Systems software platform. The due dates are noted in the assignment and on the class schedule.
3. Harris Learning Systems: The student will complete several problems/labs/homework and cases utilizing Harris Learning Systems Accounting online platform. The student will analyze the case facts given and design an algorithm (or complete a template) to produce the information necessary to satisfy the accounting applications. These can be completed in the Tutoring center or at home. The instructor will issue these assignments on a weekly basis. The directions to complete the assignments will be provided by the instructor.

NOTE: No passing grade can be awarded in the course if the student fails to complete the minimum number of problems/labs/homework assignments.

4. A case study is assigned in D2L Brightspace under assignments to apply the concepts from the course.

**Determination of Course Grade/Detailed Grading Formula:**

The final grade will be based on the exams given during the semester and completion of the minimum number of Lab and homework assignments.

(a) 5 Chapter exams	328 points
(b) 5 Problems/Labs/Homework assignments	321 points
(c) Case Study	51 points
<b>Maximum points for course</b>	<b>700 points</b>

Note that each Exam is worth 10.53% of the 649 points and each lab is worth 9.47% of the 649 points.

**Grading Scale:**

The following grade scale will be used:

Letter Grade	Final Average in Points
<b>A</b>	= 630 and above
<b>B</b>	= 560 and above
<b>C</b>	= 490 and above
<b>D</b>	= 420 and above
<b>F</b>	= below 420

**Late work, Make-Up Policy:**

1. Generally, no make-up exams will be given. If an exam is not taken during the scheduled period, it may still be open for 3 days, with a 10% penalty. Email your instructor.
2. Any make-up exams may be allowed by the instructor **only under extenuating circumstances and at the specific request of the student.**
3. Problems/Labs/Homework assignments in Harris Learning Systems have assigned due dates as noted in the attached course schedule. Late assignments will be accepted with a

20% grade penalty.

4. No extra credit will be given for individuals.

**Attendance Policy:**

If you want to pass, come to class. In an online environment for the summer session, you are expected to log into D2L Brightspace at least every other day. Each time you sign in, be sure to check announcements and mail. Those students who in the instructor's judgment miss enough class to prevent successful completion of this course, may be withdrawn from the course. Otherwise, as stated in the College catalog, it will be the responsibility of the students themselves to withdraw from the course prior to the **W-Day November 25** deadline if they elect to do so, to assure a grade of "W" rather than a grade of "F".

**Communicating with your instructor:** ALL electronic communication with the instructor must be through your COM email. Due to FERPA restrictions, faculty cannot share any information about performance in the class through other electronic means.

**Student Learner 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.
4. Explain methods of performance evaluation.
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.
7. Discuss or review the accounting for stock and bond transactions; prepare the statement of cash flow and selected financial statement ratios.

**Core Objectives:** Students successfully completing this course will demonstrate competency in the following Core Objectives. The Core Objectives mandated for this course are:

1. Critical Thinking Skills: To include creative thinking, innovation, inquiry, and analysis, evaluation, and synthesis of information.
2. Communication Skills: To include effective 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. Social Responsibility: To include intercultural competency, knowledge of civic responsibility, and the ability to engage effectively in regional, national, and global communities.

Student Learner Outcomes	Maps to Core Objective	Assessed via this Assignment
1. Identify the role and scope of financial and managerial accounting and the use of accounting information in the decision-making process of	Critical Thinking	Exam 2

managers.		
2. Define operational and capital budgeting, and explain its role in planning, control, and decision-making.	Empirical and Quantitative Skills	Exam 5
3. Prepare an operating budget, identify its major components, and explain the interrelationships among its various components.	Empirical and Quantitative Skills Communication Skills - written	Lab 4
4. Explain methods of performance evaluation.	Empirical and Quantitative Skills	Exam 5
5. Use appropriate financial information to make operational decisions.	Social Responsibility	Case Study
6. Demonstrate use of accounting data in the areas of product costing, cost behavior, cost control, and operational and capital budgeting for management decisions.	Empirical and Quantitative Skills	Exam 3
7. Discuss or review the accounting for stock and bond transactions; prepare the statement of cash flow and selected financial statement ratios.	Empirical and Quantitative Skills	Exam 1

**Academic Dishonesty:** Any incident of academic dishonesty will be dealt with in accordance with college policy and the Student Handbook. Academic dishonesty – such as cheating on exams is an extremely serious offense and will result in a **grade of zero** on that exam and the student will be referred to the Office of Student Conduct for the appropriate disciplinary action.

**Plagiarism:**

Plagiarism is the practice of taking someone else's work or ideas and passing them off as one's own. Plagiarism is a very serious offense. Plagiarism includes paraphrasing someone else's words without giving a proper citation, copying directly from a website and pasting it into your paper, using someone else's words without quotation marks. Having two versions of Harris Learning Systems open while attempting an exam or lab will result in the student receiving a zero for that assignment. In this instance no credit nor an additional attempt will be granted. Any assignment containing any plagiarized material will receive a grade of zero and the student will be referred to the Office of Student Conduct for appropriate disciplinary action.

**Student Concerns/Questions Statement:**

If you have any questions or concerns about any aspect of this course, please contact me using the contact information previously provided. If, after discussing your concern with me, you continue to have questions, please contact the department chair, Mr. Andrew Gregory at 409-933-8339 or [Agregory2@com.edu](mailto:Agregory2@com.edu).

**Course Outline: “The Class Schedule (Course Outline)”** identifies a detailed list of what is expected of the student in class versus away from class, for each week of the semester. The Class Schedule is in the rear of this syllabus.

**Fall 2nd 8 weeks**  
**Tentative Class Schedule**

<b>Week Beginning</b>	<b>LECTURE/CHAPTER</b>	<b>Lab/Homework</b>	<b>EXAM</b>	<b>DUE DATES for Exam and Lab</b>
1 – 10/13	Read the syllabus, familiarize yourself with D2L Brightspace and Harris Learning Systems platform.  Chapter F13 PPT Long Term Liabilities Chapter F16 PPT Cash Flows	<b>Post Student Introduction.</b> Familiarize yourself with D2L Brightspace and Harris Learning Systems <b>Begin working on Case study-</b> check Brightspace. Lab 1		<b>Lab 1 due 10/19</b> <b>Student Introduction due 10/15</b>
2 – 10/20			<b>Exam 1(Chapters F13, F16)</b>	<b>Exam 1 due 10/26</b>
3 – 10/27	Chapter M2 PPT Chapter M3 PPT	Lab 2	<b>Exam 2 (Chapters M,2,3)</b>	<b>Lab 2 due 11/2</b> <b>Exam 2 due 11/2</b>
4 – 11/3	Chapter M4 PPT Chapter M5 PPT Chapter M6 PPT	Lab 3	<b>Exam 3 (Chapters M4, 5,6)</b>	<b>Lab 3 due 11/9</b> <b>Exam 3 due 11/9</b>
5 – 11/10	Chapter M7 PPT Chapter M8 PPT	Lab 4	<b>Exam 4 (Chapters M7, M8)</b>	<b>Lab 4 due 11/16</b> <b>Exam 4 due 11/16</b>
6 – 11/17	Chapter M10 PPT Chapter M11	Lab 5	<b>Exam 5(Chapters 10,11)</b>	<b>Lab 5 due 11/23</b> <b>Exam 5 due 11/23</b>
7 – 11/24	Thanksgiving Week			
8 – 12/1	Case Study			<b>Case Study Due 12/3</b> <b>ALL COURSE WORK DUE</b>

## Institutional Policies and Guidelines

**Grade Appeal Process:** Concerns about the accuracy of grades should first be discussed with the instructor. A request for a change of grade is a formal request and must be made within six months of the grade assignment. Directions for filing an appeal can be found in the student handbook <https://www.com.edu/student-services/Student-Handbook.html>. *An appeal will not be considered because of general dissatisfaction with a grade, penalty, or outcome of a course. Disagreement with the instructor's professional judgment of the quality of the student's work and performance is also not an admissible basis for a grade appeal.*

**Academic Success & Support Services:** College of the Mainland is committed to providing students the necessary support and tools for success in their college careers. Support is offered through our Tutoring Services, Library, Counseling, and through Student Services. Please discuss any concerns with your faculty or an advisor.

**ADA Statement:** Any student with a documented disability needing academic accommodations is requested to contact:

Kimberly Lachney, Student Accessibility Services Coordinator

Phone: 409-933-8919 Email: [AccessibilityServices@com.edu](mailto:AccessibilityServices@com.edu)

Location: COM Doyle Family Administration Building, Student Success Center

**Textbook Purchasing Statement:** A student attending College of the Mainland is not under any obligation to purchase a textbook from the college-affiliated bookstore. The same textbook may also be available from an independent retailer, including an online retailer.

**Withdrawal Policy:** Students may withdraw from this course for any reason prior to the last eligible day for a "W" grade. Before withdrawing students should speak with the instructor and consult an advisor. Students are permitted to withdraw only six times during their college career by state law. The last date to withdraw from the Fall 2<sup>nd</sup> 8 weeks is **November 25**.

**FN Grading:** The FN grade is issued in cases of failure due to a lack of attendance, as determined by the instructor. The FN grade may be issued for cases in which the student ceases or fails to attend class, submit assignments, or participate in required capacities, and for which the student has failed to withdraw. The issuing of the FN grade is at the discretion of the instructor. The last date of attendance should be documented for submission of an FN grade.

**Early Alert Program:** The Student Success Center at College of the Mainland has implemented an Early Alert Program because student success and retention are very important to us. I have been asked to refer students to the program throughout the semester if they are having difficulty completing assignments or have poor attendance. If you are referred to the Early Alert Program you will be contacted by someone in the Student Success Center who will schedule a meeting with you to see what assistance they can offer in order for you to meet your academic goals.

**Resources to Help with Stress:** If you are experiencing stress or anxiety about your daily living needs including food, housing or just feel you could benefit from free resources to help you through a difficult time, please click here <https://www.com.edu/community-resource-center/>. College of the Mainland has partnered with free community resources to help you stay on track with your schoolwork, by addressing life issues that

get in the way of doing your best in school. All services are private and confidential. You may also contact the Dean of Students office at [deanofstudents@com.edu](mailto:deanofstudents@com.edu) or [communityresources@com.edu](mailto:communityresources@com.edu).

**Nondiscrimination Statement:**

The College District prohibits discrimination, including harassment, against any individual on the basis of race, color, religion, national origin, age, veteran status, disability, sex, sexual orientation, gender (including gender identity and gender expression), or any other basis prohibited by law. Retaliation against anyone involved in the complaint process is a violation of College District policy.