



**ACCT 2302 – 101CL**  
**Principles of Managerial Accounting**  
**Spring 2022**  
**T/Th 11:00AM – 12:20PM**

**Instructor:**

Siromi Wijesinghe  
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Location: TVB 1418

**Student/Office Hours and Location:**

Tuesdays: 9:00AM – 9:30AM and 12:30PM – 2:15PM on campus  
Thursdays: 12:30 – 2:15PM  
Mondays/Wednesdays 4:30PM – 6:00PM on Bb Collaborate or Microsoft Collaborate

**Required Textbook:**

1. Accounting - Warren, Reeve, Duchac, - Cengage Publishing Co.; 26<sup>th</sup> edition.
2. Working Papers by Warren, Reeve, Duchac, 26<sup>th</sup> edition (Optional)

**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 13 objectives, and quantitative - problem exams given throughout the semester. The exams will be taken

in class or 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 100% of the problem assignments from the Accounting text. These assignments are due at the beginning of the class on the date assigned. Bonus points are awarded for completing the homework.
3. Accounting Lab (ACLB 2010 & 2020):

The student will complete 8 to 12 problems and cases CengageNOWv2 software. 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 application. These can be completed in the Business / Accounting lab in T-1324 or at home. The instructor will issue the weekly lab assignments to the class and grade the assignments. The directions to complete the lab assignments will be provided by the instructor (and grading will be done in accordance with the instructor's specifications). Lab assignments are 20% of your course grade.

NOTE: No passing grade can be awarded in the course, if the student fails to complete the minimum number of Lab assignments. You will not be allowed to take the exam on a chapter, if the related lab assignment for that chapter is not completed first. A grade of zero will be awarded on that missed exam.

The student may also use the lab at other times when the facilities are scheduled as open lab time.

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

1. 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) Chapter Exams (100 points each): 60% of grade
- (b) Lab assignments 20% of grade
- (c) Homework assignments: 20% of grade

**Grading Scale:**

The following grade scale will be used:

Letter Grade	Final Average in Percent
<b>A</b>	= 90 - 100
<b>B</b>	= 80 - 89
<b>C</b>	= 70 - 79

<b>D</b>	=	60 – 69
<b>F</b>	=	59 – below

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

1. Generally, no make-up exams will be given. If an exam is not taken during the scheduled time period, the grade of zero will be recorded.
2. Any make-up exams may be allowed by the instructor **only under extenuating circumstances and at the specific request of the student.**

**Attendance Policy:**

Roll will be taken in each class period (only if this class is scheduled to be face to face) and 100% attendance is expected. If you are taking this class online, you are expected to log into Blackboard at least 4 times a week. 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 April 25 deadline if they elect to do so, in order 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. (Faculty may add additional statements requiring monitoring and communication expectations via Blackboard or other LMS)

**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.

<b>Student Learner Outcomes</b>	<b>Maps to Core Objective</b>	<b>Assessed via this Assignment</b>
1. Identify the role and scope of financial and managerial accounting and the use of accounting information in the decision-making process of managers.	Critical Thinking	Exam – that covers chapter 18
2. Define operational and capital budgeting, and explain its role in planning, control, and decision-making.	Empirical and Quantitative Skills	Lab assignment and Exam that covers Chapter 22, 23
3. Prepare an operating budget, identify its major components, and explain the interrelationships among its various components.	Empirical and Quantitative Skills  Communication Skills - written	Chapter 22 - Homework assignment
4. Explain methods of performance evaluation.	Empirical and Quantitative Skills	Exam that covers chapter 24
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 that covers chapters 21 and 22. Lab assignment that covers chapters 21 and 22.

**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. 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 the appropriate disciplinary action.

**Link(s) to resource(s) about ways to avoid plagiarism:**

<http://en.writecheck.com/ways-to-avoid-plagiarism/>

**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. David Knopp at 409-933-8259 or [knopp@com.edu](mailto:knopp@com.edu).

**Course Outline: "The Class Schedule (Course Outline)"** identifies a detailed list of what is expected of the student in class for each week of the semester. The Class Schedule is at the rear of this syllabus.

NOTE: Students should read each chapter & work on all suggested exercises and problems before class. Exercises and problems will be worked and/or discussed if time allows.

Net tutor: Use the following link for help with online tutoring - <https://www.com.edu/tutoring/online-tutoring>

**Tentative Semester Schedule/Course Outline**

Week	CHAPTER	LECTURE AND HOMEWORK	LAB ASSIGNMENT	EXAM	DUE DATES
1	Read the syllabus, familiarize yourself with CengageNOWv2	Chapter 13 PPT			02/07
2	13	PR13-4A	PR 13-2B	Chapter Quiz	02/07
3& 4	14	Chapter PowerPoint & PR14-4A	PR 14-3B	Chapter Quiz	02/07
4	16	Chapter PowerPoint			02/07
4	16	PR 16-1A	PR 16-2B	Chapter Quiz	02/07 All work for chapters 13, 14,16 due

5	17	Chapter PowerPoint & PR 17-4A	PR 17-3B	Chapter Quiz	03/20
6	18	Chapter PowerPoint & PR 18-5A	PR 18-3B	Chapter Quiz	03/20
7	19	Chapter PowerPoint & PR 19-1A	PR 19-3B	Chapter Quiz	03/20 <b>All work for chapters 17,18,19 due</b>
8	20	Chapter PowerPoint & PR 20-1A	PR -202B	Chapter Quiz	04/18
11	21	Chapter PowerPoint & PR 21-2A	PR 21-1B	Chapter Quiz	04/18
12	22	Chapter PowerPoint & PR 22-4A	PR 22-2B	Chapter Quiz	04/18
13	23	Chapter PowerPoint & PR 23-1A	PR 23-2B	Chapter Quiz	04/18 <b>All work for chapters 20, 21,22,23, due</b>
14	24	Chapter PowerPoint & PR 23-1A	PR 24-2B	Chapter Quiz	05/10
15	25	Chapter PowerPoint & PR 25-1A	PR 25 - 2B	Chapter Quiz	05/10
16	26	Chapter PowerPoint & PR 26-6A	PR 26-5B	Chapter Quiz	<b>05/10 ALL COURSE WORK DUE AT 11:PM</b>

Legend: PR denotes questions from end of the relevant chapter.

### **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://build.com.edu/uploads/sitecontent/files/student-services/Student\\_Handbook\\_2019-2020v5.pdf](https://build.com.edu/uploads/sitecontent/files/student-services/Student_Handbook_2019-2020v5.pdf).

*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.* [https://build.com.edu/uploads/sitecontent/files/student-services/Student\\_Handbook\\_2019-2020v5.pdf](https://build.com.edu/uploads/sitecontent/files/student-services/Student_Handbook_2019-2020v5.pdf)

**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 Holly Bankston at 409-933-8520 or [hbankston@com.edu](mailto:hbankston@com.edu). The Office of Services for Students with Disabilities is located in the Student Success Center.

**Counseling Statement:** Any student needing counseling services is requested to please contact Holly Bankston in the student success center at 409-933-8520 or [hbankston@com.edu](mailto:hbankston@com.edu). Counseling services are available on campus in the student center for free and students can also email [counseling@com.edu](mailto:counseling@com.edu) to set up their appointment. Appointments are strongly encouraged; however, some concerns may be addressed on a walk-in basis.

**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 1st 8-week session is March 2. The last date to withdraw from the 16-week session is April 25. The last date to withdraw for the 2nd 8-week session is May 4.

**F<sub>N</sub> Grading:** The F<sub>N</sub> grade is issued in cases of *failure due to a lack of attendance*, as determined by the instructor. The F<sub>N</sub> 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 F<sub>N</sub> grade is at the discretion of the instructor. The last date of attendance should be documented for submission of an F<sub>N</sub> 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.

**COVID-19 Statement:** All students, faculty, and staff are expected to familiarize themselves with materials and information contained on the College of the Mainland’s Coronavirus Information site at [www.com.edu/coronavirus](http://www.com.edu/coronavirus). In compliance with Governor Abbott's May 18 Executive Order, face coverings/masks will no longer be required on COM campus. Protocols and college signage are being updated. We will no longer enforce any COM protocol that requires face coverings. We continue to encourage all members of the COM community to distance when possible, use hygiene measures, and get vaccinated to protect against COVID-19. Please visit [com.edu/coronavirus](http://com.edu/coronavirus) for future updates.