



**ACCT 2302.025IN**  
**Principles of Managerial Accounting**  
**Summer 2 2024**  
**July 8– August 9, 2024**  
**Online**

**Instructor Information:**

Celine Siewert MBA, CPA

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

Office Hours:

I will have virtual office hours 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/Materials:** [Principles of Managerial Accounting – Volume 2 – OpenStax](https://openstax.org/details/books/principles-managerial-accounting?Instructor%20resources)  
<https://openstax.org/details/books/principles-managerial-accounting?Instructor%20resources>

This text book is provided free to the student through Openstax.

Required purchase of LYRYX, the online accounting platform for exams and assignments.

**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. Lyryx: The student will complete several problems/labs/homework and cases utilizing Lyryx 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.
3. 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	338 points
(b) 5 Problems/Labs/Homework assignments	331 points
(c) Case Study	31 points
Maximum points for course	<b>700 points</b>

### **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, and Extra Credit 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 Lyryx 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, this means you should sign in at least every other day. Failing to log in could result in missed assignments earning a 0. 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 August 2 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 or D2L Brightspace email. Due to FERPA restrictions, faculty cannot share any information about performance in the class through other electronic means.

### **Communication Policy:**

I make every effort to return messages (email or D2L Brightspace email) within 24 hours (weekends and holidays excepted). Grades are posted within 48 hours. Case Studies and larger projects may take up to one week.

### **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 managers.	Critical Thinking	Exam 2
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. 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.

**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).

**Class Schedule (Course Outline)**

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

NOTE: Students should read each chapter & work on all suggested exercises and problems based on the attached calendar to master the chapter concepts.

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

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### Tentative Class Schedule

	CHAPTER	Lab/Homework	EXAM	DUE DATES
	Read the syllabus, familiarize yourself with D2L and Lyryx platform	Discussion board item -self introduction on D2L Brightspace		7/9
EXAM 1 Content	Chapter F13			
	Chapter F16	Lab 1	Exam 1(Chapters F13, F16)	<b>Exam opens 7/12 – Due 7/14</b> <b>Lab 1 due 7/14</b>
EXAM 2 Content	Chapter M1			
	Chapter M2	<b>Begin working on Case study</b>		
	Chapter M3	Lab 2	Exam 2 (Chapters M1,2,3)	<b>Exam opens 7/19 – Due 7/21</b> <b>Lab 2 due 7/21</b>
EXAM 3 Content	Chapter M4			
	Chapter M5			
	Chapter M6	Lab 3	Exam 3 (Chapters M4,5,6). <b>Case study due (on D2L Brightspace)</b>	<b>Exam opens 7/26 – Due 7/28</b> <b>Lab 3 due 7/28</b> <b>Case Study due 7/28</b>
EXAM 4 Content	Chapter M7			
	Chapter M8	Lab 4	Exam 4 (Chapters M7, M8)	<b>Exam opens 8/2 – Due 8/4</b> <b>Lab 4 due 8/4</b>
EXAM 5 Content	Chapter M10			
	Chapter M11	Lab 5		
	Review			
			Exam 5(Chapters M10,M11)	<b>Exam opens 8/6 – Due 8/8</b> <b>Lab 5 due 8/8</b> <b>8/8ALL COURSE WORK DUE AT 11:59PM</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/docs/Student\\_Handbook\\_2023-2024\\_v2.pdf](https://www.com.edu/student-services/docs/Student_Handbook_2023-2024_v2.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.*

**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 for the 2<sup>nd</sup> 5-week session is August 2.

**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.