



**ACCT 2302 – 026IN**  
**Principles of Managerial Accounting**  
**Summer 1 2023**  
**July 10 – August 11, 2023**  
**Internet**

**Instructor:**

Celine Siewert CPA

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

**Student/Office Hours and Location:**

Fridays 9 – 10 am Online in D2L Brightspace Virtual Classroom. Please email ahead to set up an appointment during this time.

**Required Textbook:**

MyLab accounting with Pearson eText (Horngren's Accounting, 13th Edition by Tracie L. Miller-Nobles and Brenda L. Mattison)

**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 online without the use of books or class notes. 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 end of each exam period as noted in the attached schedule.

3. MyLab Accounting: The student will complete several problems/labs/homework and cases utilizing Pearson's MyLab 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 application. Problems/Lab/homework assignments are 30% of your course grade.

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. Discussions: There are graded discussion topics pertaining to the course which are posted in D2L Brightspace. The discussions utilize critical thinking and will create interaction with the other students in a discussion format. Each discussion will count as a homework grade.

### **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.

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|--------------------------------------|--------------|
| (a) Chapter Exams                    | 70% of grade |
| (b) Homework assignments/discussions | 30% 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 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:**

You are expected to log into D2L Brightspace 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 August 4 deadline if they elect to do so, to assure a grade of "W" rather than a grade of "F".

**Communication Policy:**

I make every effort to return messages within 24 hours (weekends and holidays excepted). I generally post grades within three days of the assignment.

**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 Brightspace D2L)

**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 – that covers chapter M8 and M9
2. Define operational and capital budgeting, and explain its role in planning, control, and decision-making.	Empirical and Quantitative Skills	Exam that covers Chapter M5, M9
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 M5 - Homework assignment
4. Explain methods of performance evaluation.	Empirical and Quantitative Skills	Exam that covers chapter M7
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 M4, M6

7. Discuss or review the accounting for stock and bond transactions; prepare the statement of cash flow and selected financial statement ratios.		Exam that covers chapters F16
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**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. 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 for 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 as preparation for the exams.

Net tutor: Use the following link for help with online tutoring -

<https://www.com.edu/tutoring/online-tutoring>

## Tentative Semester Schedule/Course Outline

	CHAPTER	LECTURE AND HOMEWORK	EXAM	DUE DATES
	Read the syllabus, familiarize yourself with Pearson MyLab	Discussion board item due		7/11
EXAM 1 Content	F13	Lecture and F13-48B, PF 13 - 49B, F13-51B		7/11
	F14	Chapter PowerPoint & F14-40B, 41B, 42B	EXAM 1 (Chapters F13,14)	7/14-All work for chapters F13,14 due
EXAM 2 Content	F16	Chapter PowerPoint, F16-41B, 39B, F16A-43B		7/16
			EXAM 2 (Chapter 16)	7/18 – All work for chapter 16
EXAM 3 Content	M1	Chapter PowerPoint & M1-37B Discussion why managerial accounting is important		7/20
	M2	Chapter PowerPoint & M2-39B, 40B,		7/22
	M3	Chapter PowerPoint & M3-41B, 42B		7/24
			EXAM 3 (Chapters M1,2,3)	07/25-All work for chapters M 1,2,3 due
EXAM 4 Content	M4	Chapter PowerPoint & M4-, 62B		7/27
	M5	Chapter PowerPoint & M5-51B		7/29
	M6	Chapter PowerPoint & M6-32B, 33B Discussion on standard and actual costs		7/31
			EXAM 4 (Chapters M4,5,6)	8/1 All work for chapters M4,5,6
EXAM 5 Content	M7	Chapter PowerPoint M7-34B,		8/3
	M8	Chapter PowerPoint & M8- 29B, 32B		8/5
	M9	Chapter PowerPoint & M9-35B, 36B		8/7
			EXAM 5 (Chapters M 7,8,9)	8/9 ALL COURSE WORK DUE

**Note: During the short summer session, assignments are due approximately every other day. Pay attention to deadlines so you do not get too far behind!**

### **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. [Student Handbook 2022-2023 v4.pdf \(com.edu\)](#). *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 at 409-933-8919 or klachney@com.edu. The Office of Services for Students with Disabilities is located in the 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 2<sup>nd</sup> 5-week session is August 4..

**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 or communityresources@com.edu.