



Sam Houston State University  
College of Business Administration  
Department of Accounting  
ACCT 2302 - Principles of Managerial Accounting  
Fall 2017

**Professor:** Cassy Henderson  
**Office:** 311F Smith-Hutson Building  
**Phone:** 936-294-1257  
**Web site:** [Blackboard](#)

**Face to Face Office Hours:** T 10:00 am – 3:30 pm  
**Virtual Office Hours (email):** R 10:00 am – 12:00 pm  
F 10:00 am – 12:00 pm  
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**Course Description:**

2302 is a continuation of financial accounting topics followed by an introduction to managerial accounting. Topics include bonds and other long-term liabilities, investments and fair value accounting, statement of cash flows, managerial accounting, job order costing, cost behavior, cost-volume-profit analysis, budgeting, performance evaluation, and differential analysis. Emphasis is placed on the usage of accounting information in managerial decision-making.

**Course Objectives:**

It is the objective of this course that the student will have a strong foundation for future courses in business administration. Upon completion of this course, students will have learned to:

1. Understand financial statements, including the Statement of Cash Flows and the Income Statement for manufacturing entities
2. Understand and apply theories, frameworks, and tools that support business decision making including obtaining a level of proficiency in various calculations that are routinely used in financial and managerial accounting such as debt and equity financing and investments, preparation of a statement of cash flows, product cost determination, cost-volume-profit analysis, and budgeting.

Students' understanding of the course objectives and ability to meet these objectives will be measured by: homework, the practice set, quizzes, and exams.

**Required Materials:**

- *Horngren's Financial and Managerial Accounting*, 6<sup>th</sup> Edition by Miller-Nobles, Mattison, and Matsumura, Pearson Publishing. MyAccountingLab and e-book are both FREE OF COST. Access code for both is HSCOAE-AHEAD-WATCH-HAUGH-PRATO-SIRES. A loose-leaf version of the book is available for purchase through MyAccountingLab.
- *Practice Set: A Reinforcement of Managerial Accounting Topics*, Strawser, Henderson, Sweeney
- Blackboard access (for syllabus, lecture slides, announcements, grades, etc.) – **must check daily**
- Scantrons for exams (Form 882-E)
- Pencil & Notebook paper
- Four function, non-text programmable calculators – **no cell phone calculators**

**Prerequisites:**

ACCT 2301 - NOTE: If you must take ACCT 3313 for your degree plan, then you must have a C or better in ACCT 2301 and ACCT 2302.

**Meeting Times & Location:**      Section 81197      MW 9:30 – 10:50 am      Smith-Hutson 341

**Homework:****\*\* HOMEWORK IS TO BE COMPLETE IN MY ACCOUNTING LAB (MAL) \*\***

Homework assignments reinforce course material and help prepare you for exams. Students should complete ALL homework assignments by the due date provided in My Accounting Lab. Late homework may be completed for 50% credit, but only if completed and submitted within one week after due date. Late homework option does not apply to chapters 25, 19, and 23, which are due on the day of the final. No Exceptions.

A maximum of 60 homework points are credited toward your final semester grade. Lowest homework grade(s) will not be dropped. In lieu of dropping the lowest grade(s), students are given the opportunity to earn 80 homework points during the semester (only 60 are needed). Thus, missing one homework assignment or receiving a low grade on a homework assignment will not affect your final grade in the class. In summary, students should strive to earn 60 out of the 80 points available during the semester. Each homework assignment is worth 7 points. Students caught copying the work of others will not receive credit for the assignment and are eligible to receive an F in the course.

**Quizzes:****\*\* NO MAKEUP QUIZZES/TIME EXTENSIONS WILL BE GIVEN UNDER ANY CIRCUMSTANCES \*\***

Chapter quizzes will be administered prior to beginning the next chapter. For example, on the day we begin chapter 17, we will first take our quiz over chapter 16. If an exam is scheduled for the next class period after we complete a chapter, the quiz may be administered at the end of the class before the exam. Please check the class calendar prior to each class. You will a pencil and a four-function calculator.

A maximum of 70 quiz points will be credited toward your final semester grade. No makeup quizzes or time extensions will be given under any circumstances. Similar to the homework, students are given plenty of opportunity to earn the 70 points needed throughout the semester, as the total points available throughout the semester are 100.

**Exams:**

Three exams are scheduled during the semester. All personal items must be stored in backpacks or bags and placed at the front of the room. Once the exam has been distributed, you may not leave the room. If you must leave the room, your exam will be turned in and graded as is. During exams, you must keep your eyes on your own exam and there is to be no conversation with anyone except the professor. If you have questions please ask the professor, NOT another student. It is the students' responsibility to check the class schedule for exam dates. **No make-up exams will be given under any circumstances. Students may replace a missed or low exam grade with the Final Exam (your final exam may be counted twice).**

The only items allowed to be visible during any exam are: exam, scantron, pencil, and a four-function calculator

**Final Exam:**

The final exam is mandatory and covers chapters 25, 19 & 23. You have the option of counting this exam twice and using it to replace one of your previous exam grades. See class calendar for days and times.

### **The Practice Set:**

**\*\* PRACTICE SETS WILL NOT BE ACCEPTED LATE UNDER ANY CIRCUMSTANCES \*\***

Completion of a multi-part practice set aids students' understanding of the application of cost accounting concepts and procedures. It also reinforces comprehension of the accounting cycle. The Practice Set simulates a manual accounting process in a small business. Job cost sheets, a general journal, a general ledger, trial balances, and all four financial statements will be prepared by students. Working in groups is permitted as long as you are contributing to the group work. Hiring outside parties to complete your work, copying the work of others, or allowing your work to be copied may result in one of the following actions:

- all student(s) receiving a zero for the assignment
- all student (s) receiving a negative grade for the assignment (points deducted)
- all parties receiving an F in the course.

The Practice Set can be purchased at the bookstore. **You MUST purchase your Practice Set at the beginning of the semester.**

We will be working on the Practice Set during class as time permits. Students are expected to bring their Practice Set to class on the dates listed in the Tentative Calendar.

Due dates for the Practice Set are **Wednesday, October 11<sup>th</sup> Part I (due at the end of class)**, and **Wednesday, November 15<sup>th</sup> for Part II (due at the beginning of class)**.

### **Classroom Conduct:**

Students must maintain an environment conducive so that all students may achieve the learning objectives of this course. Students will not impose themselves on the learning environment in such a manner that interferes with the learning of other students in this course. Furthermore, everyone must treat all others with the utmost respect and courtesy. Acceptable classroom conduct includes, but is not limited to the following:

- Arriving on time and staying for the entire class
- Stowing your personal cell phone so that it is not seen during the entire class period
- Being attentive and participating in the discussion of course-related material
- Respecting your professor and classmates

### **Electronic Equipment (including but not limited to cell phones, PDAs, MP3 players, Smartphones):**

- **Before ALL class periods:** Students are to power down and store securely all telephones, text-messenger and any other technology that are unnecessary and nonessential for learning in this course in such a way that they cannot be seen or used by the student. If a student has a legitimate reason for keeping such technology powered on and not put away during class, the student MUST obtain permission from the professor BEFORE the class period.
- **During a test period:** Any use of a telephone or text messenger or any device that performs these functions is prohibited. These devices should not be present during a test or should be stored securely in such a way that they cannot be seen or used by the student. Even the visible presence of such a device during the test period will result in a zero for that test. Use of these devices during a test is considered de facto evidence of cheating and could result in a charge of academic dishonesty. See the University cell phone policy at [http://www.shsu.edu/~vaf\\_www/aps/documents/100728.pdf](http://www.shsu.edu/~vaf_www/aps/documents/100728.pdf).

### **Academic Integrity:**

*"Students are expected to maintain complete honesty and integrity in the academic experiences both in and out of the classroom. Any student found guilty of dishonesty in any phase of academic work will be subject to disciplinary action."* Code of Student Conduct and Discipline, Section 5.3, as printed in the Guidelines. **My policy on any type of academic dishonesty is to give an F in the course.**

### **Business Professionalism:**

Students enrolled in this course as business majors or minors should strive to develop professional skills such as business communication skills, teamwork, leadership skills, critical thinking skills, and Excel skills. In this course, we will develop some of these skills by:

- Business communication skills – business communication skills are a top priority. In this course, all correspondence between students and professor is required to use professional language and format.
- Teamwork – working on homework and The Practice Set in teams is allowed as long as you contribute. Do not allow others to copy your work.
- Leadership skills - there are numerous opportunities to develop your leadership skills. Students should strive to be a positive role model by:
  - earning good grades
  - coming to class prepared
  - being respectful to fellow classmates and professors
  - helping and encouraging classmates
- Critical thinking skills - managerial accounting is grounded in critical thinking skills and will be developed throughout the course. Additional resources for the development of critical thinking skills are:
  - Test Questions
    - How to take a M/C test: <https://www.youtube.com/watch?v=Zm3Jq4JYTEI>
    - How to write paragraphs with ACE: <https://www.youtube.com/watch?v=Zm3Jq4JYTEI>
    - Writing short answer responses: <https://www.youtube.com/watch?v=PJY6tk2aCHM>
  - Critical thinking games
    - <http://www.austhink.com/critical/>
    - <http://mathriddles.williams.edu/>
    - <http://www.usnews.com/education/blogs/college-admissions-playbook/2014/06/23/5-tools-to-develop-critical-thinking-skills-before-college>
  - Deductive and inductive logic
    - <http://www.socialresearchmethods.net/kb/dedind.php>
    - [https://en.wikipedia.org/wiki/Deductive\\_reasoning](https://en.wikipedia.org/wiki/Deductive_reasoning)
    - <https://www.khanacademy.org/math/precalculus/seq-induction/deductive-and-inductive-reasoning>
- Excel skills – attaining a basic understanding of Excel software is becoming more and more important. Unfortunately, the structure and content of this course does not involve the use of Excel.

### **Visitors in the Classroom:**

Only registered students may attend class. Exceptions can be made on a case-by-case basis by the professor. In all cases, visitors must not present a disruption to the class by their attendance. Students wishing to audit a class must apply to do so through the Registrar's Office.

### **University Policies:**

You may find online a more detailed description of the following policies at <http://www.shsu.edu/syllabus/>. These guidelines will also provide you with a link to the specific university policy or procedure.

### **Other:**

**Friday, November 10, 2017** is the last day that students will be able to Q drop courses for the fall term. Students will not be permitted to Q drop after this deadline without documentable extenuating circumstances such as illness or a death in the immediate family.

### **Students with Disabilities:**

It is the policy of Sam Houston State University that individuals otherwise qualified shall not be excluded, solely by reason of their disability, from participation in any academic program of the university. Further, they shall not be denied the benefits of these programs nor shall they be subjected to discrimination. Any student with a disability that affects his/her academic performance should contact the Office of Services for Students with Disabilities in the SHSU Lee Drain Annex (telephone 936-294-3512, TDD 936-294-3786) to request accommodations. They should then make arrangements with their individual instructors so that appropriate strategies can be considered and helpful procedures can be developed to ensure that participation and achievement opportunities are not impaired.

SHSU adheres to all applicable federal, state, and local laws, regulations, and guidelines with respect to providing reasonable accommodations for students with disabilities. If you have a disability that may affect adversely your work in this class, then I encourage you to register with the SHSU Services for Students with Disabilities and to talk with me about how I can best help you. All disclosures of disabilities will be kept strictly confidential. NOTE: No accommodation can be made until you register with the Services for Students with Disabilities. For a complete listing of the university policy, see:

<http://www.shsu.edu/dept/academic-affairs/documents/aps/students/811006.pdf>

### **Religious Holy Days:**

Section 51.911(b) of the Texas Education Code requires that an institution of higher education excuse a student from attending classes or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. A student whose absence is excused under this subsection may not be penalized for that absence and shall be allowed to take an examination or complete an assignment from which the student is excused within a reasonable time after the absence.

University policy 861001 provides the procedures to be followed by the student and professor. A student desiring to absent himself/herself from a scheduled class in order to observe (a) religious holy day(s) shall present to each professor involved a written statement concerning the religious holy day(s). This request must be made in the first fifteen days of the semester or the first seven days of a summer session in which the absence(s) will occur. The professor will complete a form notifying the student of a reasonable timeframe in which the missed assignments and/or examinations are to be completed.

***This syllabus is subject to change depending on  
the time needed to cover each particular topic.  
Any changes will be updated and posted on Blackboard.***

**Success in this Course:**

This course, like most accounting courses, is not one where **memorizing is not going to guarantee success.**

This course requires critical thinking skills and an understanding of the topics in order to be successful. You will be asked to evaluate information to find the best answer; therefore, memorizing how you worked a particular problem is not going to ensure the correct answer. You are expected to be able to understand the problems and reason for solving them, rather than memorizing how you worked them because you will not see the exact same problems on a quiz or exam.

As a general rule, you are expected to devote two to three hours outside of class for every hour spent in class. So, for this class you are expected to devote about five to seven and half hours per week learning the material.

In addition, being successful in this course includes doing the following:

1. **Attending** every class. If you are unable to attend class, you are still responsible for material covered during that class period. Please check announcements in Blackboard daily for class information.
2. **Prepare** for every class. **Read** the chapter prior to the lecture and make notes. Print the lecture slides and make notes during class lectures. Work all of the suggested PE problems prior to lecture.
3. Arrive on time. Tardiness is disruptive to the professor and the rest of the class.
4. **Participate** in the class discussion.
5. Stay for the entire class period. If you must leave early for any reason, please inform the professor beforehand. You would not walk away from a Board meeting or a client meeting – do not walk away from a lecture in progress.
6. Bring your text book or individual chapters to every class
7. **Learn** the required material from each chapter by:
  - a. Completing the in-class assignments/homework
  - b. Completing the suggested PE problems
  - c. Completing the additional homework problems
  - d. Learning key terms (you can memorize these)
  - e. Asking questions and participating in the discussion
  - f. Study, study, study

<b>Method of Grade Evaluation:</b>	<b>Points</b>
In-class Assignments/Homework	60
Quizzes	70
The Practice Set	100
Exams (3 @ 100 pts each)	300
Final Exam	100
Total points available	<b>630</b>

**Grades are determined based on the following points:**

<b><u>Letter Grade</u></b>	<b><u>Points Earned</u></b>
A	567-630
B	504-566
C	441-503
D	378-440
F	less than 378

## Tentative Calendar

Day	Date	Class Schedule	Chapters	Quiz	Due
Wed	23 – Aug	Introduction/Review 2301	Syllabus		
Mon	28 – Aug	Long-term Liabilities	Chapter 12		
Wed	30 – Aug	Long-term Liabilities			
Mon	4 – Sept	Labor Day – No class			
Wed	6 – Sept	Investments	Chapter 10	Over chapter 12	
Mon	11 – Sept	Statement of Cash Flows	Chapter 14	Over chapter 10	
Wed	13 – Sept	Statement of Cash Flows			
Mon	18 – Sept	Statement of Cash Flows		Over chapter 14	
Wed	20 – Sept	Exam 1 - Ch. 10, 12 & 14			Ch. 12,10,14 HW
Mon	25– Sept	Intro to Managerial Accounting	Chapter 16		
Wed	27 – Sept	Intro to Managerial Accounting		Bring your Practice Set to Class	
Mon	2 – Oct	Job Order Costing	Chapter 17	Over chapter 16	
Wed	4 – Oct	Job Order Costing			
Mon	9 – Oct	Practice Set Day – Bring your Practice Set to Class		Bring your Practice Set to Class	
Wed	11 – Oct	Practice Set Day – Bring your Practice Set to Class		Over chapter 17	Part I Due
Mon	16 – Oct	Exam 2 - Ch. 16, 17, & Practice Set			Ch. 16, 17 HW
Wed	18 – Oct	Cost-Volume-Profit Analysis	Chapter 20		
Mon	23 – Oct	Cost-Volume-Profit Analysis			
Wed	25 – Oct	Master Budgets	Chapter 22	Over chapter 20	
Mon	30 – Oct	Master Budgets		Over chapter 22	
Wed	1 – Nov	Exam 3 - Ch. 20 & 22			Ch. 20, 22 HW
Mon	6 – Nov	Short-term Business Decisions	Chapter 25		
Wed	8 – Nov	Short-term Business Decisions			
Mon	13 – Nov	Short-term Business Decisions		Over chapter 25	
Wed	15 – Nov	Activity-Based Costing	Chapter 19		Part II – Due
Mon	20 – Nov	Activity-Based Costing			
Wed	22 – Nov	Thanksgiving Break – No class			
Mon	27 – Nov	Flexible Budgets & Std. Cost Systems	Chapter 23	Over chapter 19	
Wed	29 – Nov	Flexible Budgets & Std. Cost Systems		Over chapter 23	
Wed	6 – Dec	Final Exam - Ch. 19, 23 & 25 - 9:30 am – 11:30 am			Ch. 25,19, 23 HW