

**SAM HOUSTON STATE UNIVERSITY**  
**COLLEGE OF BUSINESS ADMINISTRATION**  
**Department of Accounting**  
**ACCT 2302 – Principles of Managerial Accounting**  
**Course Syllabus – Fall 2017**

**INSTRUCTOR:** Ms. Linda Sweeney, MBA, CPA  
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**OFFICE HOURS:** Monday and Wednesday 1:30 – 2:00, 3:30-4:30 or by appointment

**PREREQUISITE:** ACCT 2301

NOTE: If ACCT 3313 is required for your degree plan, then you must have a C or better in ACCT 2301 and ACCT 2302. ACCT 3313 is required for Finance, Banking, Accounting major and Accounting minor.

**COURSE DESCRIPTION:**

A continuation of financial accounting topics followed by an introduction to managerial accounting. Topics include investments, long-term liabilities, statement of cash flows, job costing, cost behavior, cost-volume-profit analysis, budgeting, performance evaluation, product pricing and capital budgeting. Emphasis is placed on the usage of accounting information in managerial decision-making.

**COURSE OBJECTIVE:**

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 be able 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.

**REQUIRED MATERIALS:**

*Horngren's Financial and Managerial Accounting*, 6<sup>th</sup> Edition by Miller-Nobles, Mattison, and Matsumura, Pearson Publishing. MyAccountingLab and e-text are both FREE OF COST. Access code for e-text will be provided by instructor. A loose-leaf version of the book is available for purchase through MyAccountingLab.

**SUPPLEMENTAL MATERIALS:**

The Practice Set (required, available at bookstore)  
Scantrons for exams  
Nonprogrammable calculator  
Classroom materials posted on Blackboard

## **COURSE EVALUATION PROCESS:**

Four exams will be given that are worth 100 points each. There will be no makeups on individual exams. The final exam can be counted twice to replace a low exam grade. A second missed exam will result in a "0" that cannot be replaced. The fourth exam is the final exam which must be taken and cannot be dropped. In addition, there will be 250 more points for homework taken in MyAccountingLab, quizzes given in the classroom, and a practice set.

Four exams (including final exam)	400 points
The Practice Set	100
Homework	100
Quizzes	<u>50</u>
Total required points possible	<u>650</u> points

Letter grades will be assigned based on the percentage of points earned as follows:

90% = A, 80% = B, 70% = C, 60% = D, and less than 60% = F.

## **HOMEWORK :**

Instructions to access MAL: Go to Blackboard and enter your ACCT 2302 course. On the left, click on Tools-MyAccountingLab. Then, you should click on MyAccountingLab Course Home. You will have to accept the License Agreement. If you already have a Pearson account, you can use your same login and then enter this access code, **HSCOAE-AHEAD-WATCH-HAUGH-PRATO-SIRES** when prompted. If you don't have a Pearson account, you should have an option to create one and eventually will use the same access code bolded above. Hopefully, this should get you registered for MAL and the free e-text. Since this is the first time I am using MAL, I am hoping that there will not be any problems getting everyone registered. If you have any problems getting registered, I will have a Pearson rep available to help with such issues.

## **E-TEXT**

To access the e-text, you will see a link for that in your Course Home. After clicking on it, you will see "Access to temporary e-text". Pearson has almost the entire e-text there. They are lacking a few videos and enhancements, but you should be able to use this for now. It will be updated to the permanent e-text by the end of this month. An optional loose-leaf version of the book is available for purchase through MAL. After you get into your MAL Course Home, click on MyAccountingLab at the top and you will find a link to a purchase option for the optional loose-leaf book. Your cost is \$80.

## **THE PRACTICE SET:**

Completion of a multi-part practice set aids the student in understanding the application of cost accounting concepts and procedures. It is an effective method for students to learn the practical skills essential to accounting. The practice set is designed to simulate the manual accounting process of a small business. Job cost sheets, a general ledger, account ledgers, trial balances, and financial statements will be prepared by students.

You are allowed to work together on the practice set if everyone is contributing. Do not let others just copy your practice set. It is my policy to give a score of 0 to students who are involved in just copying or letting someone copy the work. Everyone must contribute when working together.

\*\*\*\*\* **NO PRACTICE SETS WILL BE ACCEPTED LATE** \*\*\*\*\*

**RELIGIOUS HOLY DAYS:**

Students are allowed to miss class and other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. Students remain responsible for all work. For complete university policy, go to <http://www.shsu.edu/syllabus/>.

**DISABLED STUDENTS POLICY:**

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. Students with disabilities that might affect their academic performance should register with the Office of Services for Students with Disabilities located in the Lee Drain Annex (telephone 936-294-3512, TDD 936-294-3786, and e-mail [disability@shsu.edu](mailto:disability@shsu.edu)). 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. NOTE: No accommodation can be made until you register with the Services for Students with Disabilities. For the complete university policy, go to: <http://www.shsu.edu/syllabus/>

**ATTENDANCE POLICY:**

Class attendance will be recorded at each meeting as required by the university. Regular attendance will indicate the amount of interest and effort a student is willing to exert in learning.

**ACADEMIC HONESTY POLICY:**

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 cheating on any exam or quiz will receive either a "0" on the exam or quiz or an "F" in the course at my discretion.

**TOPICS:**

- Investments
- Long-term Liabilities
- Statement of Cash Flows
- Introduction to Managerial Accounting
- Job Order Costing
- Activity-Based Costing
- Cost-Volume-Profit Analysis
- Master Budgets
- Flexible Budgets and Standard Cost Systems
- Short-term Business Decisions

**DROP DATE:**

The last day to drop a course without using a "Q" and receive a 100% refund is Friday, September 8th. Friday, November 10th, is the last day to drop a class using a "Q".

**READING ASSIGNMENTS:**

Chapter 10: Investments - pages 545- top of 552  
Chapter 12: Long-Term Liabilities - pages 619 – 637  
Chapter 14: Statement of Cash Flows - pages 732 – top of 751  
Chapter 16: Introduction to Managerial Accounting - pages 859 – 876  
Chapter 17: Job Order Costing - pages 907 – 930  
Chapter 19: Cost Management Systems - pages 1028 – 1041  
Chapter 20: Cost-Volume-Analysis - pages 1087 – 1105  
Chapter 22: Master Budgets - pages 1183 – 1205  
Chapter 23: Flexible Budgets and Standard Cost Systems - pages 1265 – top of 1282  
Chapter 25: Short-term Business Decisions - pages 1373-1376, 1381-top of 1388, bottom of 1392 - 1398

You are not required to read any of the appendices.

**CELL PHONE POLICY:**

The use by students of electronic devices that perform the function of a telephone or text messenger during class-time is prohibited in this class except for emergency situations. Failure to comply with the instructor's policy could result in expulsion from the classroom. Any use of a telephone or texting device that performs these functions during a test period is prohibited. These devices should not be present during a test or when a test is reviewed and 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.

**CLASSROOM DEMEANOR:**

Demeanor refers to a way of conducting oneself. The demeanor in this classroom should be that of professionalism and common courtesy. Students should arrive to class on time and stay until the class is dismissed. Excessive tardiness disrupts the class and shows a lack of respect to both the instructor and the other students. Do not leave the classroom during an exam without permission. Otherwise, it will be assumed that you are finished with the exam. Disruptive behavior of any kind will not be tolerated.

## **Tentative Class Schedule – all homework assignments using MAL due at 11:59PM**

August	23	W	Chapter 12	Long-term Liabilities
	28	M	Class cancelled	
	30	W	Class cancelled	
September	4	M	Holiday	
	6	W	Chapter 12	
	11	M	Chapter 12	HW on Ch. 12 due
	13	W	Chapter 14	Statement of Cash Flows; Quiz 1 – Ch. 12
	18	M	Chapter 14	HW on Ch. 14 due
	20	W	Chapter 14	Quiz 2 – Ch. 14
	25	M	Exam 1	Ch. 12, 14
	27	W	Chapter 16	Introduction to Managerial Accounting
October	2	M	Chapter 16	
	4	W	Chapter 17	Job Order Costing; Quiz 3 – Ch. 16; HW on Ch. 16 due
	9	M	Chapter 17	HW on Ch. 17 due
	11	W	Work on The Practice Set in class (earn 10 HW points)	
	16	M	Exam 2	Ch. 16, 17
	18	W	Chapter 20	Cost-Volume-Profit Analysis
	23	M	Chapter 20	HW on Ch. 20 due
	25	W	Chapter 22	Master Budgets; Quiz 4 – Ch. 20
	30	M	Chapter 22	HW on Ch. 22 due
November	1	W	Exam 3	Ch. 20, 22
	6	M	Chapter 19	Activity-Based Costing
	8	W	Chapter 19	HW on Ch. 19 due
	13	M	Chapter 23	Performance Evaluation Using Variances from Standard Costs
	15	W	Chapter 23	HW on Ch. 23 due
	20	M	Chapter 25	Short-term Business Decisions; Quiz 5- Ch. 23
	22	W	Holiday	
	27	M	Chapter 25	
	29	W	Chapter 25	Quiz 6 – Ch. 25; HW on Ch. 25 due
December	4	M	Final exam 3:30-5:30 over Ch. 19, 23, 25	