

SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus – Fall 2017 Online

COURSE NUMBER: ACCT 2302
COURSE TITLE: Principles of Managerial Accounting
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. (*ACCT 3313 is required for Finance major, Banking major, Accounting major and minor*)

INSTRUCTOR Ms. Linda Sweeney
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COURSE DESCRIPTION:

A study of the basic accounting concepts and procedures underlying the organization and reporting of financial information. Topics include the accounting cycle, the preparation of financial statements, the measurement and reporting of business income, and the valuation and presentation of assets and current liabilities. Emphasis is placed on the relevance of the business and economic information generated by the accounting process and how it is used in personal and business 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 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.

COURSE EXPECTATION:

The main difference between this course and the face-to-face course is that the student has the convenience of not having to attend class. In exchange for this convenience, the student has to assume a greater responsibility for learning the material through self- study. This makes the course seem more difficult than the face-to-face course, but the same material is covered.

This means that, at a minimum, the student should read every chapter associated with this course. In addition, I will provide my notes and audio/video lectures that are similar to the lectures I give in my face-to-face classes; these will be found on the Blackboard website. The notes will be your guideline as to the most important topics in the chapter for homework and exams.

ACCESSING BLACKBOARD:

To access Blackboard, visit the Sam Houston State University home page at <http://www.shsu.edu/>. Click on the drop down menu relating to “Campus Tools” and select Blackboard. Enter your SHSU username and password. Click on the Accounting 2302 link. On the next screen, you will find various links. Course Information is where you may access the syllabus, notes, videos, and other documents I have posted.

I will be using the e-mail tool in Blackboard to communicate with you throughout the semester. This will send e-mails to your SHSU account. You should routinely check that e-mail account.

REQUIRED MATERIALS:

The required text for this course is *Horngren’s Financial and Managerial Accounting (6e)* by Miller-Nobles, Mattison, and Matsumura, published by Pearson. The class uses MyAccountingLab (MAL), an online course management program for homework and exams. MAL and the e-text are both FREE OF COST.

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.

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.

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.

COMPUTER and INTERNET:

As you surely know, the internet goes down at the worst of times. Accordingly, PLEASE do NOT wait until the last minute to do things. Please know that I have NO control over when MyAccountingLab does maintenance and takes down their system. Work ahead; don't wait until the last minute. I cannot diagnose your Internet issues; don't ask me. Normally, there is no issue, but I can almost guarantee that something will go wrong if you wait until the last minute. Also, many students experience problems when they share WI-FI at their apartment with their roommates during exams. Be warned, you cannot expect a good result if your roommates are watching YouTube videos or whatever at the same time. You MUST have a good internet connection particularly for exams. For help with MyLab & Modified Mastering with Blackboard, go to: <http://help.pearsoncmg.com/mylabmastering/bbi/student/en/index.html>. The last link in the list is Contact Pearson Support.

COURSE EVALUATION PROCESS:

A grade for the semester will be assigned based upon the student's performance using the following point distribution:

Four examinations (100 points each)	400 points
Homework assignments (10 points each)	<u>100</u> points
Total points	<u>500</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:

Print the course notes that are posted on Blackboard. You will want to have these notes in front of you when you watch my videos for the chapters. The videos are also posted on Blackboard. Read the chapters, read the notes, and watch the videos before attempting the homework. There will be no makeup on homework. There is no time limit on homework; it can be worked on from the time the assignment becomes available until the time it is due. You are not allowed to print the homework assignment, so you will probably want to have paper and pencil if you want to work on paper before entering in the answers. I think it is easier to do that first instead of just trying to put answers in. Homework is due by **11:59 PM** on the due dates indicated at the end of this syllabus. ***Homework will not be accepted late.*** However, unlike exams, you are allowed 3 attempts (check works) for each part of each question in the homework assignment. Be careful with the 3 attempts. Once you have checked a question or part of a question 3 times, you will no longer be able to access it. MAL will provide you with some hints when requested, feedback, and show you which part(s) of the problem are incorrect. Homework is the key to understanding the material for the exams. If you are having trouble, go back to the videos. If you are still having trouble, send me an email.

EXAMS:

Four exams (including the final exam) will be given during the semester. Makeups on exams are not allowed unless you can document an emergency situation. If you miss an exam, I will let your final exam count twice and replace your lowest of the first three exams. **Students are not allowed to work with any other person on the exams. If caught doing so, the student will receive an “F” in the course.**

It is highly recommended that you read the chapter, watch the videos, and work your homework assignments before attempting the exam. These exams, like the homework, will be completed in MAL. Each exam will be timed and you will be given only one attempt on each exam. You must work the exam in one sitting. You will be given 1 hour and 30 minutes to complete the exam. Once you open the exam, the clock begins and you must complete it in the time allowed for that exam in one sitting. It is not my responsibility to remind you of homework or exam due dates. Be sure that you have the time to complete the exam before opening it. You do not have to wait until the due date. The exam will be open prior to that date, but it must be completed by 11:59PM on the due date. **If you open the exam 1 hour before the time due, you will only get 1 hour instead of 1 hour and 30 minutes. No exams will be accepted late.** The due time will be based on the program clock and the exam MUST BE SUBMITTED before the time expires. After the due date and time have passed, the exam will become unavailable. No exceptions will be made regarding due date and time, so do not wait until the last minute to complete an exam. Once you are finished with the exam you need to submit it for grading. Do not submit it until you are finished because you are only allowed one submission per exam. Exams will go away at the **due** time. It will literally stop and kick you off at that time so **you must finish and submit BEFORE the due time.** Any questions not finished when submitted will be counted wrong. All exams are due at **11:59 PM** on the dates listed at the end of the syllabus.

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.

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”.

TOPICS:

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

DUE DATES:

August	23	Wed	Course begins	
September	14	Thurs.	11:59 PM	Homework Chapter 12
	19	Tues.	11:59 PM	Homework Chapter 10
	26	Tues.	11:59 PM	Homework Chapter 14
	28	Thurs.	11:59 PM	Exam 1 over Ch. 12, 10, and 14
October	5	Tues.	11:59 PM	Homework Chapter 16
	10	Tues.	11:59 PM	Homework Chapter 17
	12	Thurs.	11:59 PM	Exam 2 over Ch. 16 and 17
	24	Tues.	11:59 PM	Homework Chapter 20
	31	Tues.	11:59 PM	Homework Chapter 22
November	2	Thurs.	11:59 PM	Exam 3 over Ch. 20 and 22
	14	Tues.	11:59 PM	Homework Chapter 19
	21	Tues.	11:59 PM	Homework Chapter 23
	30	Thurs.	11:59 PM	Homework Chapter 25
Final exam				
December	7	Thurs.	11:59 PM	Final Exam over Ch. 19, 23, and 25