

**SAM HOUSTON STATE UNIVERSITY**  
**COLLEGE OF BUSINESS ADMINISTRATION**  
**Department of Accounting**  
**Course Syllabus – Spring 2018 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*)

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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 including the syllabus, course materials and other documents, videos, and the link to MyAccountingLab.

**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.

You can purchase an access code and etext from the campus bookstore or you can purchase it through MAL in Blackboard. Instructions to access MAL: Go to Blackboard and enter your ACCT 2302 course. On the left, click on Tools-MyAccountingLab. 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. If you do not have a Pearson account, you will have an option to create one. You will then have to enter an access code that you will first have to purchase. The first option is to purchase MAL with no etext. This would be helpful to students that already have a printed book but need just the code. The second option is for MAL plus the etext. Entering this access code should get you into MAL. You have to decide which option works best for you, but you must have an access code. The first option alone will not allow you to read the chapters.

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 for \$80.

## 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; do not wait until the last minute. I cannot diagnose your Internet issues; do not ask me. Normally, there is no issue, but I can almost guarantee that something will go wrong if you wait until the last minute.

In addition, 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

There will be an opportunity to earn some extra credit points toward the end of the semester.

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.*** The majority of the homework questions involve calculations, and you are allowed 3 attempts to have your work checked 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 work 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. If you miss an exam, there will be a comprehensive makeup at the end of the semester that can 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 Thursday, February 1st. Friday, April 6th, is the last day to drop a class using a “Q”.

**TOPICS:**

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

**DUE DATES:**

February	1	Thurs. 11:59 PM	Homework Chapter 12
	8	Thurs. 11:59 PM	Homework Chapter 10
	13	Tues. 11:59 PM	Exam 1 over Chapters 12 and 10
	22	Thurs. 11:59 PM	Homework Chapter 14
March	1	Thurs. 11:59 PM	Homework Chapter 16
	6	Tues. 11:59 PM	Exam 2 over Chapters 14 and 16
	20	Tues. 11:59 PM	Homework Chapter 17
	27	Tues. 11:59 PM	Homework Chapter 19
April	3	Tues. 11:59 PM	Homework Chapter 20
	10	Tues. 11:59 PM	Exam 3 over Chapters 17, 19, and 20
	16	Mon. 11:59 PM	Optional Make-up Exam over 12,10,14,16,17,19,20
	18	Wed. 11:59 PM	Homework Chapter 22
	24	Tues. 11:59 PM	Homework Chapter 23
May	1	Tues. 11:59 PM	Homework Chapter 25
<b>Final exam</b>			
<b>May</b>	<b>9</b>	<b>Wed. 11:59 PM</b>	<b>Final Exam over Ch. 22, 23, and 25</b>