



**ACCT 2302: Principles of Managerial Accounting**  
Sam Houston State University  
College of Business Administration  
Fall 2024



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**PREREQUISITES:**

ACCT 2301 – **Note:** If you plan to take ACCT 3313 for your degree plan, you must have a C or better in ACCT 2301 and ACCT 2302. ACCT 3313 is required for Finance, Banking, Accounting majors and Accounting minors.

**COURSE DESCRIPTION:**

Students are introduced 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 may include product costing methodologies, cost behavior, operational and capital budgeting, and performance evaluation.

**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 be able to:

1. Compare accounting information relevant to internal managers.
2. Classify product costs used in cost accounting systems.
3. Assess how a company will make short and long-term business decisions based on cost behavior and relevant information.
4. Develop a master budget.

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

**COURSE EXPECTATION:**

To be successful in this class, you will need to work to make sure to stay caught up with the material, following the course schedule provided at the end of the syllabus and due dates listed on blackboard/connect. The chapter notes will be your guideline as to the most important topics in the chapter for homework and exams. Students should read the chapter in the eText associated with learning objectives.

**REQUIRED MATERIALS:**

- Access to McGraw-Hill Connect and Financial and Managerial Accounting e-text
  - If you remain in Bearkat Bundle, this will be automatically provided
  - If you opt out of Bearkat Bundle you will need to purchase:  
Financial and Managerial Accounting 9<sup>th</sup> Edition with Connect Access  
ISBN: 9781264098668  
Purchase through Connect or [SHSU Bookstore](https://shsu-bookstore.com/),
- Microsoft Excel: Install free of charge at Microsoft 365 <https://signup.microsoft.com/signup?sku=Education>
- Four function, non-text programmable calculators – **no programmable or cell phone calculators allowed on exams**
  - Link to 2 options on amazon under \$8: <https://a.co/d/gjGsyys> or <https://a.co/d/a10EiFv> Order now and bring to all classes!
- Scantrons for exams (Form 882-E) and a pencil

### BLACKBOARD:

Find the ACCT 2302 course on your Blackboard Home page. In Blackboard you will find the Syllabus, Announcements, Chapter Folders and access to Connect where all homework assignments will be found.

**Announcements will be sent to your SHSU account. You should routinely check that e-mail account.**

### COMPUTER AND INTERNET ACCESS

A computer is required for this course as well as Internet access. The internet will most likely be slow or go down when you least expect it too. Accordingly, PLEASE do NOT wait until the last minute to complete assignments.

Method of Grade Evaluation:	Points
Homework	70
Financial Statement Analysis Excel Assignment	30
Practice Problems (2 @ 15 pts)	30
Exams (4 @ 100 pts each)	400
Total points available	530

LETTER GRADE	POINTS EARNED
A	475 – 530
B	422 – 474
C	369 – 421
D	316 – 368
F	0 – 315

### HOMEWORK: (70 POINTS)

Homework assignments reinforce course material and help prepare you for exams. Students should complete assignments by the due date provided in Connect. A maximum of 70 homework points will be credited toward your final semester grade. In lieu of dropping the lowest grade(s), students are given the opportunity for over 90 homework points during the course and only 70 cumulative points will count toward your final grade. Thus, missing one homework assignment or receiving a low grade on a homework will not affect your final grade in the class as long as you have 70 cumulative points. Homework due dates will not be extended.

### REQUIRED PRACTICE PROBLEMS (30 POINTS)

Two of the chapters will have a practice problem or excel assignment as well as the assigned homework. These chapters are a big piece of the learning objectives of the course and therefore will have the additional required problem. Each of the two assignments will be 15 points and will not be dropped or combined with the 70 homework points mentioned above. Please get into these problems early and allow plenty of time to complete prior to the due date.

### FINANCIAL STATEMENT ANALYSIS EXCEL ASSIGNMENT: (30 POINTS)

Students will complete a real-world example of a financial statement analysis within Microsoft Excel. This work will be done individually but there will be time in class to work on it and ask questions. Excel formulas must be used when calculating ratios and analysis calculations. See more information on the assignment in Blackboard.

### EXAMS: (400 POINTS)    **\*\*NO EXAM SCORES WILL BE DROPPED SO STUDY EARLY!\*\***

Four exams are scheduled during the course. The exams will consist of both calculations and conceptual questions. The final exam (fourth) is not cumulative, only a last exam over the final two chapters. **Cheating during an exam will earn you a zero on the exam.** The exams will be in Blackboard and will use the proctoring software Respondus Lockdown Browser and Monitor. This requires the student to show their Sam ID card *or* valid drivers license to the camera, to perform a desk-scan showing a completely empty desk environment other than one simple calculator, one blank piece of paper, and a few pencils/pens. You must show both sides of the blank paper to the camera to ensure it is completely blank. During the initial desk-scan, the student must show their cell phone to the camera and carry the phone to another room or end of the room. If the exam requires the use of a piece of info (for example, a factor from a present value

table), the information will be provided within the exam as a reference tool. Failure to comply with any requirement in this paragraph will result in an automatic zero on the exam.

#### **SMARTBOOK ASSIGNMENTS (BONUS POINTS):**

Each chapter will have Connect Smartbook assignments worth 2 BONUS points. This opportunity leads to 18 bonus points throughout the course and will be beneficial in boosting your point total in the course and are also a great review tool to prepare for the exams. Smartbook assignments will be due on the same day as the homework. *You will perform better on homework and exams if you use the Smartbook as practice beforehand.*

#### **ACADEMIC INTEGRITY:**

Academic Policy 810213 states “students are expected to maintain complete honesty and integrity in the academic experiences both in and out of the classroom. Any student accused of dishonesty is subject to academic penalties and may be referred to the Dean of Student's office for additional disciplinary action.” **My policy on academic dishonesty will be a zero on the assignment or an F in the course, at my discretion.** The student will be provided written notice and has the right to appeal through a written process to the Chair of the Department and the Dean of the College.

#### **PROFESSIONALISM AND EXPECTATIONS:**

Students enrolled in this course as business majors or minors should strive to develop professional skills such as business communication, critical thinking, and Excel skills. All communication through group me, e-mail or discussion boards should be professional and respectful. Professionalism is a tool you should be learning and carry with you throughout your collegiate and professional career.

#### **STUDENTS WITH DISABILITIES:**

It is policy of SHSU that individuals otherwise qualified shall not be excluded, solely by reason of their disability, from participation in any academic program. They shall not be denied 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) to request accommodations. They should 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. See University Policies for more information: <http://www.shsu.edu/syllabus>.

**STUDENT ABSENCES ON RELIGIOUS HOLY DAYS POLICY:** 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. Section 51.911 (a) (2) defines a religious holy day as: “a holy day observed by a religion whose places of worship are exempt from property taxation under Section 11.20....” 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 provides the procedures to be followed by the student and instructor. A student desiring to absent herself/himself from a scheduled class in order to observe (a) religious holy day(s) shall present to each instructor involved a written statement concerning the religious holy day(s). The instructor will complete a form notifying the student of a reasonable timeframe in which the missed assignments and/or examinations are to be completed. For a complete listing of the university policy, see:

[https://www.shsu.edu/dept/academic-affairs/documents/aps/students/861001%20Student%20Absences%20on%20Religious%20Holy%20Days\\_2017.pdf](https://www.shsu.edu/dept/academic-affairs/documents/aps/students/861001%20Student%20Absences%20on%20Religious%20Holy%20Days_2017.pdf)

#### **Q DROP:**

**Wednesday, October 30, 2024** is the last day for students to Q drop courses. Students will not be permitted to drop after the deadline without documentable circumstances such as illness or a death in the immediate family.

#### **SUCCESS IN THE COURSE:**

This course, like most accounting courses, is not one where memorizing is going to guarantee success. This course requires critical thinking skills and an understanding of the topics to be successful. You are expected to be able to understand the problems, the reason for solving them, and the theory behind the concept.

1. Print notes provided in Chapter Folder in Blackboard or follow on device
2. Watch lectures and complete notes as shown
3. Complete Homework, Practice Problems and Smartbook Assignments
4. Study and work Additional Problems behind note packet
5. Study and prepare for Exam.

#### CLASS SCHEDULE:

If you follow along with the schedule below, you will be on schedule to complete the course. Please note exams on your calendar today.

**IMPORTANT DATES:** *September 2<sup>nd</sup> : Labor Day*, University holiday. *September 11<sup>th</sup>*: Last day to drop with full refund and *without* a “Q” on your transcript. *October 30<sup>th</sup>*: Last day to drop course with a “Q”. *November 28-29<sup>th</sup>*: **Thanksgiving**, no classes. *December 5<sup>th</sup>*: Last class day. *December 6<sup>th</sup>*: **Reading Day**, no classes. *December 9<sup>th</sup>-12<sup>th</sup>*: **Final exams**, check schedule.

ACCT 2302 - Fall 2024 Schedule			
	Week	Course Material and To Do	Due (11:59pm)
	26-Aug	Syllabus, Ch. 14 - Intro to Managerial	9/4: Ch. 14 HW & SB
	2-Sep	Ch. 15 - Job Order Costing	9/9: Ch. 15 HW & SB
	9-Sep	Exam 1 - Ch.'s 14 & 15 (9/12-9/13)	9/11: Ch 15 Req. Problem
	16-Sep	Ch. 17 - Activitiy Based Costing	9/23: Ch. 17 HW & SB
	23-Sep	Ch. 18 - CVP Analysis	9/30: Ch. 18 HW & SB
	30-Sep	Ch. 19 - Variable Costing	10/7: Ch. 19 HW & SB
	7-Oct	Exam 2 - Ch.'s 17, 18, & 19 (10/10-10/11)	
	14-Oct	Ch. 13 Financial Statement Analysis, Excel Project	
	21-Oct	Project	10/27 Excel Project
	28-Oct	Ch. 20 - Master Budgets/Planning	11/4: Ch. 20 HW & SB
	4-Nov	Ch. 21 - Flexible Budgets/Analysis	11/6: Ch. 20 Req. Problem 11/11: Ch. 21 HW & SB
	11-Nov	Exam 3 - Ch.'s 20 & 21 (11/14-11/15)	
	18-Nov	Ch. 23 - Decision Making	11/25: Ch. 23 HW & SB
	25-Nov	Ch. 24 - Capital Budgeting	12/4: Ch. 24 HW & SB
	Dec. 9th-10th	Final Exam - Ch.'s 23 & 24 (12/9-12/10)	