



ACCT2302.A01HY, Mondays 6 – 8 pm Course Syllabus—Spring, 2017

Course Information

ACCT2302.A01HY, Principles of Managerial Accounting, Spring, 2017, Hybrid
Hybrid course—Lecture 2.5 hours per week on campus; Lab 2.5 hours per week via Internet assignments. Testing conducted in Testing Center

Professor Contact Information

Carol Pace:

Office Phone: (903)463-8737

Campus Email: pacecar@grayson.edu

Office Location: CIS105G

Office Hours: Monday: 8:30 – 10:45 AM; 1:30 – 3:00 PM
Tuesday: 8:30 – 9:15 AM; 1:30 – 3:00 PM
Wednesday: 8:30 – 10:45 AM; 2:00 – 3:00 PM
Thursday: 8:30 – 9:15 AM
Friday: 8:30 – 9:30 AM

Course Pre-requisites, Co-requisites, and/or Other Restrictions

ACCT2301 or ACNT1303 and 1304

Course Description – from college catalog

Principles of Managerial Accounting (2-3-3) A continuation of ACCT2301. This course is an introduction 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 include product costing methodologies, cost behavior, operational and capital budgeting, and performance evaluation.

Student Learning Outcomes

Students will be able to:

- Analyze and interpret financial statements
 - Identify the role and scope of financial and managerial accounting and the use of accounting information in the decision making process of managers.
 - Define operational and capital budgeting, and explain its role in planning, control, and decision making
 - Prepare an operating budget, identify its major components, and explain the interrelationships among its various components.
 - Explain methods of performance evaluation.
 - Use appropriate financial information to make operational decisions
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- Demonstrate use of accounting data in the areas of product costing, cost behavior, cost control, and operational and capital budgeting for management decisions.

Required Textbooks (ISBN # included) and Materials

Horngren's *Accounting*, 11th Edition. Tracie Nobles, Brenda Mattison, Ella Mae Matsumara. If you used this book for ACCT2301, you do not need to purchase a new book.

If you purchase in our bookstore, you will see it is the loose-leaf version of the book. In order to care for this book, you should purchase two binders. One binder should be a 4" binder to keep the entire book in, and the other should be a 1" binder to keep only one chapter at a time in. This is the one you would bring to class each day. If you carry around the 4" binder with the entire book in it, you will find that it tears up very quickly. The 1" binder really makes it much more manageable. The book provides you with access to the homework manager called My Accounting Lab, and it also provides access to an e-book, which contains all material found in the regular book.

If you purchase your book online or elsewhere, the ISBN is: 9780134077338. Be careful when purchasing your book online. **Make sure it comes packaged with access to My Accounting Lab. If it does not, you will still have to purchase this access.**

Suggested Course Materials

Computer with Internet access
Pencils
Calculator
Binders

Required Assignments & Academic Calendar

In case of inclement weather, emergency closings, or other unforeseen disruptions to scheduled classes, student must log onto their Canvas accounts for directions on where or how to continue their coursework.

The following is a tentative schedule for the semester. Any changes will be communicated to the student in class and through Canvas.

Table 1 Course Schedule

Week	Date	Topics, Readings, Assignments, Deadlines
1	1/16	Martin Luther King Holiday—No Class
2	1/23	Introduction and Instructions Discuss Chapter 17--Chapter 17 Lecture Assignment due before class
	1/29	Chapter 17 lab and quiz due at midnight
3	1/30	Discuss Chapter 13—Chapter 13 Lecture Assignment due before class
	2/5	Chapter 13 lab and quiz due at midnight

Week	Date	Topics, Readings, Assignments, Deadlines
4	2/6	Discuss Chapter 16—Chapter 16 Lecture Quiz due before class Assign groups for Group Projects.
	2/12	Chapter 16 lab and quiz due at midnight
5	2/13	No Class—Take Test I in Testing Center Available 2/9, 2/10, and 2/13
6	2/20	Discuss Chapter 18—Chapter 18 Lecture Assignment due before class
	2/26	Chapter 18 lab and quiz due at midnight
7	2/27	Discuss Chapter 19—Chapter 19 Lecture Assignment due before class
	3/5	Chapter 19 lab and quiz due at midnight
8	3/6	Discuss Chapter 21—Chapter 21 Lecture Assignment due before class
	3/12	Chapter 21 lab and quiz due at midnight
	3/13 – 3/17	Spring Break—No Classes
9	3/20	No Class—Take Test II in Testing Center Available 3/9, 3/10, 3/20
10	3/27	Group Projects Due Discuss Chapter 22—Chapter 22 Lecture Assignment due before class
	4/2	Chapter 22 Lab and quiz due at midnight
11	4/3	Discuss Chapter 23—Chapter 23 Lecture Assignment due before class
	4/9	Chapter 23 Lab and quiz due at midnight
12	4/10	Discuss Chapter 24-- Chapter 24 Lecture Assignment due before class
	4/16	Chapter 24 lab and quiz due at midnight
13	4/17	No Class—Take Test III in Testing Center Available 4/13, 4/14, 4/17
14	4/24	Discuss Chapter 25—Chapter 25 Lecture Assignment due before class
	4/30	Chapter 25 lab and quiz due at midnight
15	5/1	Discuss Chapter 26—Chapter 26 Lecture Quiz due before class

Week	Date	Topics, Readings, Assignments, Deadlines
	5/7	Chapter 26 Lab and Quiz due at midnight
	5/4, 5/5, 5/8	Test IV available to be taken in Testing Center (Chapters 25 and 26)
Final Exam	5/8 and 5/9	Final Exam available in Testing Center (Optional—see syllabus)

Methods of Evaluation

Lecture Assignments— For each chapter, you will listen to and take notes over an audio lecture. After listening to the audio lectures, you will take a short quiz over the material in the lecture. These quizzes must also be completed before coming to class on the day we begin the chapter. See the schedule above for the dates. The assignments are worth 15 points each.

Class Participation/Attendance— Since this is a hybrid class, participation in exercises during class will be very important to your success. Each class day, we will work exercises both guided by the instructor and individually. Participation in these practice exercises (both individually and in teams) will be worth 10 points per chapter.

Labs—The lab exercises from each chapter are due according to the Course Schedule above. These problems must be completed online in My Accounting Lab, which is a resource provided by the book publisher. This will be discussed in class. You have two attempts at these lab exercises, and your grade will be the higher of the two attempts. Ten points are given for completing each chapter's labs.

Chapter Quizzes—Quizzes will be available in My Accounting Lab for each chapter, and they are due according to the Course Schedule above. These quizzes will be taken wherever you choose and using whatever materials you choose. The purpose of these quizzes is to help you prepare for the tests. You may take these quizzes up to three times each, and you will see different questions each time you take them. Your grade will be the highest grade from these attempts. Twenty points are available for completing these quizzes.

Group Project—A group project will be assigned and will be worth 100 points (equivalent to a test grade). Students will be placed into groups of 2 – 3 by the instructor, and the group will work together on the project.

Exams—Four exams will be given this semester according to the schedule above. These exams will be taken in the Testing Center either on the Main Campus or at the South Campus (Van Alstyne). Dates for these tests are included in the Course Schedule above. You must arrive at the Testing Center at least an hour before the Center closes, and you must bring a photo ID with you. You will log into Blackboard and click the link for the exam. The attendant in the Testing Center will key in the password for you which will allow you access to the exam. The hours for the Testing Centers are as follows:

Main Campus Testing Center Room SC-115 6101 Grayson Drive Denison, TX 75020 903.463.8724		
January 17 – May 5, 2016	Days	Time
	Monday- Thursday	8 a.m. – 8 p.m.

	Friday	8 a.m. – 4 p.m.
May 8 and 9	Internet/Hybrid Course Finals	8 a.m. – 8 p.m.
Closed for Spring Break, March 13-17		
All tests must be started <u>at least one hour before closing</u> . Photo ID is required. Please bring items required for your test – scantrons, bluebooks, calculators, pen/pencil, etc. Cell phones must be turned off and may not be taken to testing desks/workstations.		
Many standardized tests begin at a specified time, as shown on Admission Tickets/Confirmation Slips.		

South Campus Testing Center Room SB-121 1455 W. Van Alstyne Parkway Van Alstyne, TX 75495 903.415.2509		
January 17 – May 5, 2016	Days	Time
	Monday – Thursday	8 a.m. – 4 p.m.
	Thursday evenings	5 p.m. – 8 p.m.
	Friday	8 a.m. – 2 p.m.
May 8 and 9	Internet/Hybrid Course Finals	8 a.m. – 8 p.m.
Closed for Spring Break, March 13-17		
All tests must be started <u>at least one hour before closing</u> . Photo ID is required. Please bring items required for your test – scantrons, bluebooks, calculators, pen/pencil, etc. Cell phones must be turned off and may not be taken to testing desks/workstations.		
Many standardized tests begin at a specified time, as shown on Admission Tickets/Confirmation Slips.		

Missed exams: If you miss an exam, you will be required to take the comprehensive Final Exam at the end of the semester to replace this test grade. If you have taken all four tests during the semester, you have the option to take this exam to replace any one test grade. If you know you will not be able to take an exam because of a personal situation, you may contact me **before** the exam is scheduled, and I will allow you to take it early. You may not take an exam late.

Grading

Points will be assigned as follows:

Lecture Assignments (11 chapters)	15 points each	165 points
Class Participation (11 chapters)	10 points each	110 points
Labs (11 chapters)	10 points each	110 points
Chapter Quizzes (11 chapters)	20 points each	220 points
Group Project	100 points	100 points
Exams (4)	100 points each	400 points

Total points 1105 points

The following scale will be used to determine the final grade:

994 - 1105 points	A
884 - 993 points	B
773 - 883 points	C
663 - 772 points	D

below 663 points F
All grades will be entered in Canvas as they are completed.

Methods of Instruction

ACCT2302.A01HY (2-3-3) is a hybrid class. Class meetings will be held Monday evenings during which time we will cover the chapter material and work problems from the chapters. For the lab component of the class, students will be required to view the recorded lectures and complete the chapter quizzes outside of class. Students will also complete lab assignments in My Accounting Lab and submit them online.

Course & Instructor Policies

Late Work—Due dates will be given for all assignments. No late work will be accepted without prior approval from instructor. This will only be for extreme circumstances!

Attendance—Students are expected to be in class, on time, with their books and calculators, and ready to work. Students who are late, who don't bring their books, or who do not participate by working problems either individually or as a group will lose the attendance points.

Cell phones—My policy is that cell phones be silenced and not be used during class. You may not use your cell phone as your calculator. **Any student caught texting or using their cell phone during class will lose the participation points for that day.**

Class Attendance

Academic success is closely associated with regular classroom attendance and course participation.

All successful students, whether on campus or online, are expected to be highly self-motivated. All students are required to participate in courses regularly and are obliged to participate in class activities and complete and submit assignments following their professors' instructions. Students taking courses during compressed semester time frames such as mini-mester, summer sessions, and mid-semester should plan to spend significantly more time per week on the course. Responsibility for work missed because of illness or school business is placed upon the student. More than two (2) absences are considered to be excessive. In addition, students' eligibility to receive financial aid or live in a College dormitory can be affected by withdrawal from courses. When withdrawal occurs, any tuition refund would be made in accordance with state regulations.

Academic Integrity

The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrate a high standard of individual honor in his or her scholastic work.

Any student who commits an act of scholastic dishonesty is subject to discipline. Scholastic dishonesty includes but is not limited to cheating, plagiarism, collusion, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts.

Plagiarism, especially from the web, from portions of papers for other classes, and from any other source is unacceptable and will be dealt with under the college's policy on plagiarism (see GC Student Handbook for details).

Students who are caught submitting plagiarized material or who have engaged in collusion or cheating on any course assignment or exam will receive a zero on the first assignment and an "F" in the course for any additional acts of academic dishonesty.

Level of technical competence— Students are expected to have a basic understanding of personal computers, internet browsing, desktop applications such as Microsoft Word, and file management (uploading, downloading, or sending files).

Computer Hardware and Software— Generally, personal computers purchased in the last 3 years should be adequate to access GC Canvas. Software requirements include Microsoft Internet Explorer 7.x or higher (www.microsoft.com), the latest version of Sun JAVA (www.java.com), the latest updates to your operating system (Microsoft Windows XP or higher or Apple MAC OS X or higher), and the latest updates to your anti-virus and spyware protection. Students needing assistance with accessing instructional technology should contact the GC Help Desk. For more information, visit www.grayson.edu and select the Canvas Help Desk link from the Campus Offices section. No other software is necessary.

Student Responsibility

You have already made the decision to go to college; now the follow-up decisions on whether to commit to doing the work could very well determine whether you end up working at a good paying job in a field you enjoy or working at minimum wage for the rest of your life. Education involves a partnership that requires both students and instructors to do their parts. By entering into this partnership, you have a responsibility to show up for class, do the assignments and reading, be engaged and pay attention in class, follow directions, and put your best effort into it. You will get out of your experience here exactly what you put into it – nothing more and nothing less.

TITLE IX

GC policy prohibits discrimination on the basis of age, ancestry, color, disability, gender identity, genetic information, national origin, race, religion, retaliation, serious medical condition, sex, sexual orientation, spousal affiliation and protected veterans status.

Furthermore, Title IX prohibits sex discrimination to include sexual misconduct: sexual violence (sexual assault, rape), sexual harassment and retaliation.

For more information on Title IX, please contact:

- Dr. Regina Organ, Title IX Coordinator
 - Dr. Dava Washburn, Title IX Coordinator
 - Website: <http://www.grayson.edu/campus-life/campus-police/title-ix-policies.html>
 - GC Police Department: [\(903\) 463-8777](tel:9034638777)- Main Campus
 - GC Counseling Center: [\(903\) 463-8730](tel:9034638730)
 - For Any On-campus Emergencies: 911
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Grayson College is not responsible for illness/injury that occurs during the normal course of classroom/lab/clinical experiences.

These descriptions and timelines are subject to change at the discretion of the Professor.

Grayson College campus-wide student policies may be found on our Current Student Page on our website:

<http://grayson.edu/current-students/index.html>