McLennan COMMUNITY COLLEGE

WACO, TEXAS

COURSE SYLLABUS

AND

INSTRUCTOR PLAN

Principles of Managerial Accounting

ACCT 2302.87

Scott M. Bryant, CPA

NOTE: This is a 16-week online course.

COVID 19 Notice:

McLennan Community College is committed to providing you with every resource you need to reach your academic goals including your safety. We will continue to monitor the evolving situation with COVID 19 and adjust our safety guidelines to make sure we offer a safe environment for you and our faculty. Please make sure to consult your faculty and the MCC website on any changes to these guidelines.

Course Description:

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. Topics covered include product costing, cost behavior, operational and capital budgeting, cost control, management decision making, and performance evaluation. Semester Hours 3 (3 lecture).

Prerequisites and/or Corequisites: Acct 2301

Course Notes and Instructor Recommendations:

1. Your course materials are included with your tuition. You should have access to an electronic textbook and Pearson MyLab. There are links to Pearson MyLab under Content in Brightspace.
2. Be prepared each week to download and/or print the notes for the assigned chapters and watch corresponding lecture videos, read the book, or review PowerPoint (or all 3).
3. Use the outlines as a guidance on what to study. We won't cover every topic in every chapter.
4. Read your text. I can't over-emphasize the value of reading the textbook. It often takes several exposures of this material before it really makes sense. Accounting is a subject that truly needs to be understood, not memorized.
5. Do the practice versions of the homework assignments in MyLab. The practice versions will say "Practice Version" in the assignment title. You can do the practice version as many times as you want, and it will not affect your homework grade. Graded assignments are listed first in MyLab and the practice versions are listed at the bottom.
6. Make sure you complete the assignments that are for a grade and don't wait until the last minute.
7. Contact me if you need clarification about anything.
8. When sending out class messages I will be using MCC's email system. Be sure to regularly check your MCC email account.
9. You will need a webcam with a microphone to use with Respondus Lockdown Browser for the the last quiz and the final exam.

To summarize, expect to spend time each week watching lecture videos, reading the book, reviewing PPT, completing practice homework, completing graded homework, and taking a quiz. The lecture videos will simulate how we would cover the material in a face to face class. Please set aside enough time each week to do the assignments and take the applicable quiz. Watching the lecture videos and reading twice will give you the 3 exposures that I think are necessary for this material to be understood rather than memorized.

Instructor Information:

Instructor Name:	Scott Bryant
MCC Email:	sbryant@mclennan.edu
Office Phone Number:	254.299.8510
Office Location:	BTB 212 (Business Technology Building)
Office/Teacher Conference Hours:	M-Th 1:30-3:30

If you need to meet with me outside of my normal office hours, please let me know and I will do my best to work with you. Send me an email and we can schedule a zoom call during a time that works for both of us.

Required Text & Materials:

Title:	Managerial Accounting
Author:	Bruan/Tietz
Edition:	5th edition
Publisher:	Pearson

Your book and access code for this class are included with the cost of tuition.

MCC Bookstore Website: http://www.mclennan.edu/bookstore/

Student Support/Resources:

MCC provides a variety of services to support student success in the classroom and in your academic pursuits to include counseling, tutors, technology help desk, advising, financial aid, etc. A listing of these and the many other services available to our students is available at http://www.mclennan.edu/campus-resource-guide/

College personnel recognize that food, housing, and transportation are essential for student success. If you are having trouble securing these resources, we encourage you to contact a success coach by calling (254) 299-8226. Students can visit the Completion Center Monday-Friday from 8:00 a.m.-5:00 p.m. to meet with a success coach and receive additional resources and support to help reach academic and personal goals. Paulanne's Pantry (MCC's food pantry) is open 12:00 p.m.-1:00 p.m., Monday-Friday, without an appointment. The Completion Center and pantry are located on the Second Floor of the Student Services Center (SSC).

MCC Foundation Emergency Grant Fund:

Unanticipated expenses, such as car repairs, medical bills, housing, or job loss can affect us all. Should an unexpected expense arise, the MCC Foundation has an emergency grant fund that may be able to assist you. Please go to https://www.mclennan.edu/foundation/scholarships-and-resources/emergencygrant.html to find out more about the emergency grant. The application can be found here (https://www.mclennan.edu/foundation/docs/Emergency_Grant_Application.pdf).

Minimum Technical Skills:

Students should have basic computer skills, knowledge of word processing software, and a basic understanding of how to use search engines and common web browsers.

Backup Plan for Technology:

In the event MCC's technology systems are down, you will be contacted/notified through your MCC student email address. Please note that all assignments and activities will be due on the date specified in the Instructor Plan, unless otherwise noted by the instructor.

***Click Here for the Minimum System Requirements to Utilize MCC's D2L|Brightspace**
(**https://www.mclennan.edu/center-for-teaching-and-learning/Faculty%20and%20Staff%20Commons/requirements.html**)
Click on the link above for information on the minimum system requirements needed to reliably access your courses in MCC's D2L|Brightspace learning management system.

Email Policy:

McLennan Community College would like to remind you of the policy (http://www.mclennan.edu/employees/policy-manual/docs/E-XXXI-B.pdf) regarding college email. All students, faculty, and staff are encouraged to use their McLennan email addresses when conducting college business.

A student's McLennan email address is the preferred email address that college employees should use for official college information or business. Students are expected to read and, if needed, respond in a timely manner to college emails.

Instructional Uses of Email:

I will primarily communicate with you via your MCC email.

Email on Mobile Devices:

The College recommends that you set up your mobile device to receive McLennan emails.

Forwarding Emails:

You may forward the emails that come to your McLennan address to alternate email addresses; however, the College will not be held responsible for emails forwarded to an alternate address that may become lost or placed in junk or spam filters.

Methods of Teaching and Learning:

- Online instructor lecture videos and student participation through note taking
- Reading the textbook
- Online assignments completed through MyLab
- Quizzes over chapter material and assignments
- Comprehensive final exam

Course Objectives and/or Competencies:

- Identify the major differences and similarities between financial and managerial accounting.
- Identify and assign product costs in a manufacturing environment.
- Identify and analyze different cost behaviors.
- Understand and apply cost-volume-profit analysis.
- Understand and apply Job-Order costing and Process costing.
- Learn to prepare and make decisions with a contribution margin income statement.
- Understand and apply the principles of absorption and variable costing.
- Learn the basics of an Activity-Based Costing system.
- Learn the basics of preparing and using budgets (Profit planning).
- Learn the basics of standard costing, flexible budgeting and variance analysis.
- Learn tools and techniques for evaluating the performance of segments of a business.
- Identify relevant and irrelevant costs and make various business decisions concerning these costs.
- Learn basics of capital investment decision-making and analysis.
- Use the Statement of Cash Flows and financial statement analysis to evaluate the performance of a business.

Course Outline or Schedule:

Week 1: Intro & Chapters 13
Week 2: Chapters 13 & 14
Week 3: Chapters 3 & 14; Quiz 1
Week 4: Chapters 1 & 2
Week 5: Chapters 1 & 2; Quiz 2
Week 6: Chapters 3 & 4
Week 7: Chapter 3 & 4; Quiz 3
Week 8: Chapters 6 & 7
Week 9: Chapters 6 & 7; Quiz 4
Week 10: Chapters 8 & 9
Week 11: Chapters 8 & 9; Quiz 5
Week 12: Chapter 10
Week 13: Chapter 12
Week 14: Chapter 12
Week 15: Review for final
Week 16: Final Exam

There is a separate detailed schedule posted in Brightspace. I suggest printing or at least downloading the detailed schedule so that you can look at it regularly. The detailed schedule is meant to easily let you see what you need to do each day/week while letting you also see an overview of the class all at once.

Course Grading Information:

Grades will be based on the following system:

Homework	40 %
Quizzes (equally weighted)	40 %
Final Exam	20%
Total	100 %

90 – 100 % = A
80 - 89 % = B
70 - 79 % = C
60 - 69 % = D
0 - 59 % = F

Homework

Homework assignments will be completed in Pearson MyLab. Do not put off working these assignments in MyLab until the last minute. Things don't always work right when using computers and the Internet. Expect things to potentially go wrong and plan ahead. I will drop your 4 lowest homework grades. There are practice versions of the homework posted in MyLab that you can do as many times as you want without affecting your grade. The "graded versions" of the homework are all listed first and the "practice versions" are listed down below.

Quizzes

Each quiz may consist of multiple-choice questions and/or workout problems. There will be 5 quizzes and each quiz will cover 2 chapters. Please see the detailed schedule for a list of chapters covered on each quiz. You will be required to use a webcam with a microphone with the last quiz.

Final Exam

There will be a comprehensive final exam at the end of the class. The final exam will be monitored using Respondus Lockdown Browser. You will be required to use a webcam with a microphone on the final exam.

Late Work, Attendance, and Make Up Work Policies:

Homework and Quizzes will have a late penalty of 10 points per day if not completed by the due date and time. The penalty will apply until enough days have passed that you will not receive any credit. Anything not completed by the day before the due date of the final exam will be assigned a grade of zero. There are practice versions of the homework posted in MyLab that you can do as many times as you want without affecting your grade.

Student Behavioral Expectations or Conduct Policy:

Students are expected to maintain classroom decorum that includes respect for other students and the instructor, prompt and regular attendance, and an attitude that seeks to take full advantage of the education opportunity.

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ACADEMIC RESOURCES/POLICIES

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A student's McLennan email address is the preferred email address that college employees should use for official college information or business. Students are expected to read and, if needed, respond in a timely manner to college emails.

Instructional Uses of Email:
Faculty members can determine classroom use of email or electronic communications. Faculty should expect and encourage students to check the college email on a regular basis. Faculty should inform students in the course syllabus if another communication method is to be used and of any special or unusual expectations for electronic communications.

If a faculty member prefers not to communicate by email with their students, it should be reflected in the course syllabus and information should be provided for the preferred form of communication.

Email on Mobile Devices:
The College recommends that you set up your mobile device to receive McLennan emails. If you need assistance with set-up, you may email Helpdesk@mclennan.edu for help.

Forwarding Emails:
You may forward emails that come to your McLennan address to alternate email addresses; however, the College will not be held responsible for emails forwarded to an alternate address that may be lost or placed in junk or spam filters.

MCC Academic Integrity Statement:
Go to www.mclennan.edu/academic-integrity for information about academic integrity, dishonesty, and cheating.

Accommodations/ADA Statement:
Any student who is a qualified individual with a disability may request reasonable accommodations to assist with providing equal access to educational opportunities. Students should contact the Accommodations Coordinator as soon as possible to provide documentation and make necessary arrangements. Once that process is completed, appropriate verification will be provided to the student and instructor. Please note that instructors are not required to provide classroom accommodations to students until appropriate verification has been provided by the Accommodations Coordinator. For additional information, please visit www.mclennan.edu/disability.

Students with questions or who require assistance with disabilities involving physical, classroom, or testing accommodations should contact:

disabilities@mclennan.edu
254-299-8122
Room 319, Student Services Center

Title IX:

We care about your safety, and value an environment where students and instructors can successfully teach and learn together. If you or someone you know experiences unwelcomed behavior, we are here to help. Individuals who would like to report an incident of sexual misconduct are encouraged to immediately contact the Title IX Coordinator at titleix@mclennan.edu or by calling Dr. Drew Canham (Chief of Staff for Diversity, Equity & Inclusion/Title IX) at (254) 299-8645. Individuals also may contact the MCC Police Department at 299-8911 or the MCC Student Counseling Center at MCC at (254) 299-8210. The MCC Student Counseling Center is a confidential resource for students. Any student or employee may report sexual harassment anonymously by visiting http://www.lighthouse-services.com/mclennan/.

Go to McLennan's Title IX webpage at www.mclennan.edu/titleix/. It contains more information about definitions, reporting, confidentiality, resources, and what to do if you or someone you know is a victim of sexual misconduct, gender-based violence or the crimes of rape, acquaintance rape, sexual assault, sexual harassment, stalking, dating violence, or domestic violence.

Disclaimer:

The resources and policies listed above are merely for informational purposes and are subject to change without notice or obligation. The College reserves the right to change policies and other requirements in compliance with State and Federal laws. The provisions of this document do not constitute a contract.