



WACO, TEXAS

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**COURSE SYLLABUS  
AND  
INSTRUCTOR PLAN  
FINANCIAL MANAGEMENT  
BMGT\_2310\_87**

**SCOTT M. BRYANT, CPA**

**NOTE: This is an online class**

**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 at <https://www.mclennan.edu/crisis-management/coronavirus-updates/index.html> on any changes to these guidelines.

**AN EQUAL OPPORTUNITY INSTITUTION**

**SPRING 2022**

# Financial Management

## BMGT\_2310\_87

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### **Course Description:**

Examination of accounting information to support managerial decision-making processes. Topics include managerial concepts and systems, various analyses for decision making, and planning and control. This class also covers accounting and the business environment and recording business transactions.

Semester hours 3 (lecture)

**Prerequisites and/or Corequisites:** None

### **Course Notes and Instructor Recommendations:**

#### **Please read carefully through these important items**

1. Please see the “Required Text and Materials” section in this syllabus for information about the book. The book is a custom publish and is only available in an online subscription. The book selection was based on availability of class material and affordability.
2. Be prepared each week to download and/or print the notes for the assigned chapters and watch corresponding lecture videos. Each chapter has a folder with details on what to do for that particular chapter.
3. Use the outlines as a guide on what to study. We won’t cover every topic in every chapter.
4. Read the textbook. 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 Only” in the assignment title. You can do the practice versions 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.

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To summarize, expect to spend time each week watching lecture videos as you fill in the chapter outlines. This will simulate how we would cover the material in a face-to-face class. And again, you should also spend time reading the text and set aside time to do the assignments.

### Instructor Information:

Instructor Name: Scott Bryant  
MCC E-mail: sbryant@mclennan.edu  
Office Phone Number: 254.299.8510  
Office Location: BT (Business & Technology Building) ; Office #212  
Office Hours: Mon-Th 1:30-3:30

**I will do my best to schedule an appointment with you if my normal office hours don't work with your schedule. Don't be afraid to ask! These are just designated times that I am definitely available. I will be available other times throughout the week as well.**

**Drop date:** Make sure to check the MCC academic calendar for the last date for student-initiated withdrawals with an automatic grade of "W."

### Required Text & Materials:

Title: McLennan Community College BMGT 2310  
(Custom publish and MyLab Subscription – these are both online subscriptions)  
Author: Miller-Nobles/Mattison/Matsumura/Braun/Tietz  
Edition: BMGT 2310 – Fall 2021  
Publisher: Pearson  
ISBN: 9780137248346

- The textbook and MyLab are delivered online by Pearson.
- To purchase the book online with a major credit card or PayPal, go to:  
<https://console.pearsoned.com/enrollment/yai2wn>.
- If you need to purchase through your bookstore, you may buy an access code with this ISBN: 9780137248346. Redeem the access code by visiting link:  
<https://console.pearsoned.com/enrollment/yai2wn>.
- Once there, sign in or create a new Pearson account.
- For information on registering for MyLab, please go to Brightspace (Content and then MyLab Information)

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**MCC Bookstore Website:** <http://www.mclennan.edu/bookstore/>

**Methods of Teaching and Learning:**

~Online instructor lecture videos and student participation through note taking (Note outlines are posted in Brightspace. You will be expected to watch the online lecture videos and fill in the notes as you watch the videos.)

~Reading the textbook

~Online assignments completed through MyLab (Homework/Quizzes/Comprehensive Final Exam)

**Course Objectives and/or Competencies:**

**(see Brightspace for detailed chapter learning objectives)**

1. Analyze and record business transactions
2. Interpret financial statements
3. Identify the major differences and similarities between financial and managerial accounting
4. Identify and analyze different cost behaviors
5. Understand and apply cost-volume-profit analysis
6. Learn the basics of preparing and using budgets (profit planning)
7. Learn basics of capital investment decision-making and analysis

**General Tentative Semester Schedule (subject to change):**

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

There is a separate detailed schedule posted in Brightspace. I suggest printing or 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 week while letting you also see an overview of the class all at once. However, you will still need to check Brightspace each week for individual chapter details.

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### Course Grading Information:

Grades will be based on the following system:

|                            |              |
|----------------------------|--------------|
| Homework                   | 40 %         |
| Quizzes (equally weighted) | 45 %         |
| Final Exam                 | <u>15%</u>   |
| Total                      | <u>100 %</u> |

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

There is a grade estimation tool (Excel spreadsheet) posted in Brightspace in the Orientation folder if you would like to play around with different grade scenarios throughout the semester.

### **Homework**

All your homework assignments will be completed in Pearson MyLab. Please do not wait until the last minutes to complete your homework. Things don't always work correctly when using computers and the internet. Expect things to potentially go wrong. I will drop your 4 lowest homework grades.

### **Quizzes & Final Exam**

There will be 5 quizzes and a final exam. Each quiz will cover 1-2 chapters. Quizzes and the final exam will be completed in Pearson MyLab. Please see the detailed schedule for a list of chapters covered on each quiz. This class will have a comprehensive final exam. Details about what to study for the final exam will be posted in Brightspace.

**Important:** Your last quiz and your final exam will be proctored. You will need a webcam with a microphone and reliable Internet service.

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### **Late Work, Attendance, and Make Up Work Policies:**

#### **Late Work:**

Homework will have a late penalty of 5% per day until enough days have passed that you will not receive any credit. There are practice versions of the homework posted in MyLab that you can do as many times as you want without affecting your grade.

Quizzes will have a late penalty of 5% per day until enough days have passed that you will not receive any credit. All homework and quizzes will have a cut-off date the day before the final exam.

#### **Attendance Policy:**

Because this is an online course, your attendance will be based on participation in the homework assignments. Each homework assignment will be weighted equally for purposes of attendance. Missing 25% of the homework assignments would be the equivalent of accumulating an absence rate of 25%.

Absence from 25 percent of scheduled homework assignments will be taken as evidence that you do not intend to complete the course. If your 25 percent absences are accumulated **before** the official drop date, you will receive a grade of W. If your 25 percent absences are reached **after** the official drop date, you will most likely receive an F for non-completion of the course.

\* [Click Here for the MCC Attendance/Absences Policy](https://www.mclennan.edu/highlander-guide/policies.html)  
(<https://www.mclennan.edu/highlander-guide/policies.html>)

### **Student Behavioral Expectations or Conduct Policy:**

\* [Click Here for the MCC Academic Integrity Statement](http://www.mclennan.edu/academic-integrity)  
([www.mclennan.edu/academic-integrity](http://www.mclennan.edu/academic-integrity))

The link above will provide you with information about academic integrity, dishonesty, and cheating. Cheating is unethical and will not be tolerated in my class. If you are guilty of cheating, your penalty might range from receiving a zero for a particular assignment or an F for the entire course. Cheating includes using another's work as your own or allowing your work to be used by someone else.

\* *You will need to access each link separately through your Web browser (for example: Internet Explorer, Mozilla, Chrome, or Safari) to print each link's information.*

# McLennan

C O M M U N I T Y

# COLLEGE

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## ACADEMIC RESOURCES/POLICIES

### **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](http://www.mclennan.edu/disability).

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

[disabilities@mclennan.edu](mailto: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](mailto: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/](http://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.

**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 or want to explore strategies for balancing life and school, we encourage you to contact a Success Coach by calling (254) 299-8226 or emailing [SuccessCoach@mclennan.edu](mailto:SuccessCoach@mclennan.edu). Students may visit the Completion Center Monday-Friday from 8 a.m.-5 p.m. to schedule a meeting with a Success Coach and receive additional resources and support to help reach academic and personal goals. Paulanne's Pantry (MCC's food pantry) provides free food by appointment to students, faculty and staff based on household size. Text (254) 870-7573 to schedule a pantry 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 at [https://www.mclennan.edu/foundation/docs/Emergency\\_Grant\\_Application.pdf](https://www.mclennan.edu/foundation/docs/Emergency_Grant_Application.pdf).

**MCC Academic Integrity Statement:**

Go to [www.mclennan.edu/academic-integrity](http://www.mclennan.edu/academic-integrity) for information about academic integrity, dishonesty, and cheating.

**Minimum System Requirements to Utilize MCC's D2L|Brightspace:**

Go to <https://www.mclennan.edu/center-for-teaching-and-learning/Faculty-and-Staff-Commons/requirements.html> for information on the minimum system requirements needed to reliably access your courses in MCC's D2L|Brightspace learning management system.

**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 notified via 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.



**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:**

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](mailto: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.

**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.