MCLENNAN COMMUNITY COLLEGE

WACO, TEXAS

COURSE SYLLABUS

AND

INSTRUCTOR PLAN

Principles of Managerial Accounting

ACCT_2302_O180

Scott M. Bryant, CPA

NOTE: This is a an online course.

Please check your MCC email and look at the announcements in Brightspace on a regular basis while you are in this class. This is crucial to make sure you don't miss important instructions or updates. I send emails through Brightspace, and I do not have a way to add alternative emails addresses.

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 methodologies, cost behavior, operational and capital budgeting, cost control, management decision making, and performance evaluation. Semester Hours: 3 lecture hours

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.
3. Use the outlines (notes) as a guide 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.
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 one of the quizzes (TBA) and the final exam. The library has computers and webcams available for rent if you don't have your own or you have technical difficulties.
10. Chromebooks have not been compatible with Parson + Respondus in the past, but supposedly will work now. However, please be prepared to use a computer that isn't a Chromebook, just in case.

To summarize, expect to spend time watching lecture videos, reading the book, completing practice homework, completing graded homework, and taking quizzes. 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:	Tuesday-Thursday 9:00 am – 10:00 am

- If the posted office hours don't work for you, please reach out to schedule an alternative time. These are just designated times that I am definitely available. I will be available other times throughout the week as well
- Please email me to let me know if you want to meet in person, zoom, or phone call. I don't just hang out on Zoom, but I will set up a Zoom meeting upon request.

Correspondence Policy:

- I will primarily initiate communication with you via your MCC email and Brightspace announcements.
- Emails are returned within 24 hours of receipt except when received over the weekend or during holidays. Those emails will be returned the first business day the college is open, if not returned sooner. Please include your course and section number in the email. Failure to include the course and section number may result in a delayed response.
- The College recommends that you set up your mobile device to receive McLennan 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.

Required Text & Materials:

Title: Managerial Accounting
Author: Bruan/Tietz
Edition: 7th edition
Publisher: Pearson
ISBN: 9780138082055

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

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

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
- Student presentation (to be recorded and uploaded to Brightspace)
- Comprehensive final exam

Course Attendance/Participation Guidelines:

If a student is not in attendance in accordance with the policies/guidelines of the class as outlined in the course syllabus as of the course census date, faculty are required to drop students from their class roster prior to certifying the respective class roster. A student's financial aid will be re-evaluated accordingly and the student will only receive funding for those courses attended as of the course census date.

Definitions

Drops occur BEFORE the census date and do not count against the student's maximum withdrawal count of 6 classes, as defined by state law.

Withdrawals occur AFTER the census date and count in the student's maximum withdrawal count of 6 classes.

Module: For purposes of this class, a module means any quiz and the related homework/assignments for the chapters on said quiz. For example, if quiz 1 covers chapters 1 & 2, that module includes any chapter 1 or chapter 2 assignments and quiz 1.

To be counted as attending BEFORE the census date, a student must complete and submit at least ONE assignment. Discussion boards, the syllabus/orientation quiz, and homework meet the criteria for an assignment. An email to the instructor does NOT count. Logging into Brightspace and accessing content does NOT count. Any student who fails to complete and submit at least one assignment prior to the census date will be dropped from the course.

Past the census date, students who fail to submit two consecutive modules of work without notification of an excused absence as per MCC policy may be withdrawn from the course at the discretion of the professor. Please communicate with me if you get behind on work in the class.

Just to clarify, you must complete at least one assignment each week to be counted present for that week.

Click Here for the MCC Attendance/Absences Policy
(https://www.mclennan.edu/highlander-guide/policies.html)

Course Schedule:
See the last two pages for a detailed schedule. The instructor reserves the right to change course policies, deadlines, assignments, or exams at their discretion with proper notice. Notice will be made by an announcement in Brightspace and/or email and will also be announced in class for face-to-face classes.

Course Grading Information:

Grades will be based on the following system:

Homework	40 %
Quizzes (equally weighted)	40 %***
Final presentation (video submission)	12%
Final Exam	8%
Total	100 %

***The completed chapter 1 & chapter 2 notes are worth 50% of your Quiz 2 grade. Upload to Brightspace (click on Assessments then Assignments).

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 on these assignments in MyLab until the last minute. Expect things to potentially go wrong. 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.

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 Respondus Lockdown Browser with a webcam with a microphone on one quiz and the final exam. You are allowed to use a calculator (not your phone) and your physical (paper) notes on the quizzes, but no other resources or websites.

Presentation

You will be assigned a short video assignment (3-6 minutes) that you will record and upload to Brightspace. Details about this assignment will be posted towards the end of the semester in a Brightspace announcement.

Final Exam

There will be a comprehensive final exam at the end of the class. The final exam will include multiple choice questions and will be proctored using Respondus Lockdown Browser with a webcam and a microphone. You are allowed to use a calculator (not your phone) and your physical (paper) notes on the final, but no other resources or websites.

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 homework final submission date will be assigned a grade of zero (check the schedule for the final submission date). 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.

Academic Integrity

In plain language, cheating in this class means using resources that are not allowed on any assignment, including quizzes, the final, or the project. The first case of cheating will result in a zero on that assignment and the second case of cheating will result in a failing grade in the class.

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.

1. Graded versions of the homework have 3 attempts; due 11:59 pm on the due date.
2. Practice versions of the homework will not affect your grade (unlimited attempts).
3. See the individual chapter folders in Brightspace for chapter checklists.
4. The lecture videos and notes are in the individual chapter folders in Brightspace
5. All chapter have custom notes (outlines) that I have provided.
6. All chapters except 1 & 14 have custom videos (lectures that I have recorded).

Week	Due Date	Assignments Due
1	Wed June 4	Orientation Quiz Intro in Brightspace (Discussion Board)
	Sun June 8	Watch the Ch 14 lecture videos & take notes Ch 14 HW Watch the Ch 13 lecture videos & take notes Ch 13 HW Quiz 1 (Ch 13 & 14) Recommended: Begin working on chapters 1 & 2
2	Sun June 15	Complete Ch 1 notes using the e-text & submit completed notes (no custom lecture video for Ch 1) Watch Ch 2 lecture; complete Ch 2 notes (submit completed notes) Submit completed notes in Brightspace: Assessments-->Assignments Ch 1 & 2 HW Quiz 2 (Ch 1 & 2) Recommended: Begin working on chapters 3, 4, 6, 7 ASAP

3	Sun	June	22	Watch Ch 3 & 4 Lectures; Complete notes (don't have to submit) Ch 3 & 4 HW Quiz 3 (Ch 3 & 4) Watch Ch 6 & 7 lectures; Complete notes (don't have to submit) Ch 6 & 7 HW Quiz 4 (Ch 6 & 7) Recommended: Begin working on chapters 8, 9, 10
4	Wed	June	29	Watch Ch 8 & 9 lectures; Complete notes (don't have to submit) Ch 8 & 9 HW Quiz 5 (Ch 8 & 9) Watch Ch 10 lecture; Complete notes (don't have to submit) Ch 10 HW Recommended: Begin working on chapter 12
5	Sun	July	6	Watch Ch 12 lecture; Complete notes (optional submission) ***Make sure to watch all 3 Ch 12 videos.*** Ch 12 HW Final submission date for any homework/late assignments Video presentation assignment
6	Mon	July	7	Final Exam (Ch 1, 2, 3, 4, 6, 7, 8, 9, 10, 12, 13, 14)

07/02/2024

MCLENNAN COMMUNITY COLLEGE

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 Accommodations (Disability Services) 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

Title IX:

Title IX of the Education Amendments of 1972 is a Federal civil rights law that prohibits discrimination on the basis of sex in educational programs and activities that receive Federal funds. 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 a Title IX incident are encouraged to immediately contact the Title IX Coordinator at titleix@mclennan.edu or by calling, Dr. Claudette Jackson, (Accommodations/Title IX) at (254) 299-8465.

Additionally, Title IX provides rights and protections for pregnant and newly parenting students which can include educational accommodations such as excused absences

and the opportunity to make up assignments and tests. Lactation spaces are also available on campus. Please email titleix@mclennan.edu for more information.

MCC employees are mandatory reporters and must report incidents immediately to the Title IX Coordinator. Faculty and Staff may email titleix@mclennan.edu to submit a report.

Individuals may also contact the MCC Police Department at (254) 299-8911 or the MCC Student Counseling Center at (254) 299-8210. The MCC Student Counseling Center is a confidential resource for students. Any student may report sexual harassment anonymously by visiting https://www.lighthouse-services.com

Visit McLennan's Title IX webpage at https://www.mclennan.edu/titleix/ to learn more about Title IX protections, reporting, and resources.

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/

Academic Support and Tutoring is here to help students with all their course-related needs. Specializing in one-on-one tutoring, developing study skills, and effectively writing essays. Academic Support and Tutoring can be found in the Library and main floor of the Learning Commons. This service is available to students in person or through Zoom. You can contact the Academic Support and Tutoring team via Zoom or email (ast@mclennan.edu) by going to our website (https://www.mclennan.edu/academic-support-and-tutoring/)

At our campus, we understand that students face numerous challenges beyond the classroom. That's why we offer Success Coaches who are dedicated to helping you succeed. Our coaches know that life can sometimes get in the way of your educational goals. Through personalized meetings, Success Coaches empower you to overcome obstacles, maximize your potential, and create a clear path to both academic and personal success. Our Success Coaches are ready to help you achieve your dreams! Schedule your appointment today by calling 254-299-8226 or emailing success@mclennan.edu.

College personnel also recognize that food, housing, and transportation are essential for student success. If you are having trouble securing these resources and other essential resources, we encourage you to contact the CREW - Campus Resources Education Web by calling 254-299-8561 or emailing crew@mclennan.edu.

Paulanne's Pantry (MCC's food pantry) provides free food by appointment to students, faculty and staff. To schedule an appointment, go to https://calendly.com/paulannespantry-mcc/15min.

Success Coaching Services, the CREW, and Paulanne's Pantry are located on the second floor of the Student Services building in Success Coaching Services, suite 249.

The Student Counseling Center offers confidential mental health counseling to currently enrolled students at no charge. Counselors are trained to help students with problems related to personal, social, and emotional concerns. Sessions focus on short-term goals in order to facilitate students college success and adjustment. This service is available to students in person or through Zoom.

Make an appointment to meet with a counselor by visiting the center in the Wellness & Fitness building, room 101, calling 254-299-8210, or emailing counseling@mclennan.edu.

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/scholarships-and-resources/emergencygrant.html

MCC Academic Integrity Statement:

Please view our Academic integrity statement for more information about academic integrity, dishonesty, and cheating. The unauthorized use of artificial intelligence (AI) for classwork can be a violation of the College's General Conduct Policy. Whether AI is

authorized in a course and the parameters in which AI can be used in a course will be outlined by each instructor.

Minimum System Requirements to Utilize MCC's D2L|Brightspace:
Go to https://www.mclennan.edu/center-for-teaching-and-learning/Faculty-and-StaffCommons/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. For more information about your student email account, go to www.mclennan.edu/studentemail.

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.

You can find help on the McLennan website about connecting your McLennan email account to your mobile device:

- Email Setup for iPhones and iPads
- Email Setup for Androids

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.

For more helpful information about technology at MCC, go to MCC's Tech Support or email helpdesk@mclennan.edu.

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.