

Midland College
ACCT 2302 Syllabus
Principles of Managerial Accounting

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Course Description:

This course is a continuation of ACCT 2301, completing 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. This course will transfer to most upper level institutions as the second semester accounting course. (Prerequisite: ACCT 2301)

Attendance Policy Statement

Students MUST actively participate by completing an academic assignment required by the instructor by the official census date. Students who do not actively participate in an academically-related activity will be reported as never attended and dropped from the course.

Text, References, and Supplies

- Nobles, Mattison, and Matsumura; Financial & Managerial Accounting 6th edition, Pearson (required)
- Access Code for [MyAccountingLab](#)
- A project for understanding annual reports (furnished by instructor)
- Scantrons for major exams
- Paper and pencil or pen for note taking and testing
- A calculator is strongly recommended – NO cell phones used for calculators on exams.
- Your My Accounting Lab and Canvas are linked, so you should log into your Canvas course and then select from the left menu—modules, assignments, etc.

Students Learning Outcomes

Upon successful completion of this course, students will:

- 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.

- Demonstrate use of accounting data in the areas of product costing, cost behavior, cost control, and operational and capital budgeting for management decisions.

Student Contributions and Class Policies

Each student should spend at least 8 hours per week preparing for class. Attendance is critical in this class. **Students are expected to read and study each chapter in the text.** Publisher prepared videos and “try its” are also included in the course.

Students will be expected to exhibit professional behavior during scheduled class times and while in the lab. Professional behavior includes, but is not limited to the following:

- Complies with the rules of Midland College
- Is punctual
- Exhibits cooperative behavior in class
- **Earphones or cell phones** are disruptive to the class and should be avoided. **Cell phones need to be in the “off” position and placed face down on the desk during quizzes and exams. The use of a cell phone, even for calculations, will result in a zero on the quiz or exam.**

Scholastic Dishonesty & Academic Misconduct

Cheating: The deliberate use of unauthorized materials and/or actions or fraudulent acquisition in order to obtain information for an examination or assignment.

Plagiarism: Appropriation, buying, receiving as a gift, or obtaining by any means, another’s work and the unacknowledged submission or incorporation of it in one’s own written work offered for credit.

Collusion: The unauthorized collaboration with another person in preparing written work offered for credit or collaboration with another person to commit a violation of the rules of scholastic dishonesty.

Penalties: The instructor has the primary responsibility for recommending the penalties for any type of scholastic dishonesty described in the Catalog and Handbook.

These penalties include:

- Failure of the test/assignment.
- Failure of the course.
- Recommendation for disciplinary action, including institutional suspension or dismissal.

Evaluation of Students

- Performance will be measured according to established grading standards by student testing; including exams consisting of true-false, multiple-choice, matching, fill-in-the-blanks, short-answer, essays, problems, or any combination.

A grade of W will only be given at the request of the student. Please review the withdrawal policy in the Midland College Catalog.

AMERICANS WITH DISABILITIES ACT (ADA)

Any student who because of disabling condition may require some special arrangements in order to meet course requirements should contact the Counselor/Disability Specialist at 432-685-4505 as soon as possible. The Counselor/Disability Specialist is located in the Scharbauer Student Center Building. These conditions may include documented physical or educational disabilities. Please be aware that services or accommodations are not automatic. Each student must request them and secure the proper authorizations/documentation.

Non-discrimination Statement

En Español

Midland College does not discriminate on the basis of race, color, national origin, sex, disability or age in its programs and activities. The following individuals have been designated to handle inquiries regarding the non-discrimination policies:

Tana Baker

Title IX Coordinator/Compliance Officer
3600 N. Garfield, SSC 242
Midland, Texas 79705
(432) 685-4781
tbaker@midland.edu

Or

Natasha Morgan

Human Resources/Payroll Director
3600 N. Garfield, PAD 104
Midland, Texas 79705
(432) 685-4534
nmorgan@midland.edu

For more information on notice of non-discrimination, visit the [Office of Civil Rights website](#) for the address and phone number of the office that serves your area, or call 1-800-421-3481.

Instructor Information:

Instructor:
Office Phone:
Office Hours:
Office room:
E-mail

Division Information:

Division Dean: Dr. Frank De La O
Office phone: 685-6812
Division Secretary: Angelina Dolaptchieva
Office phone: 685-6830
Division Office: MHAB #175