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Midland College
Master Syllabus
TMGT 3338
Accounting for Technical Managers
****Core Curriculum Course***

Participation Policy

For online students only: 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.

Course Description (3-0)

The use of accounting information by non-financial managers. Emphasis is placed on the interpretation, rather than the construction, of accounting information. The course will examine the technical managerial skills required to sustain and enhance the organizations performance through the accounting and finance processes of reporting, compliance, research analysis, interpretation and application. Topics such as activity-based costing, cost accounting, break-even and decision analysis, and budgeting and control are covered.

Text, References, and Supplies

To be determined by the Instructor of record

Student Learning Outcomes and Core Competencies

This course will achieve the following general student learning outcomes for the Organizational Management program:

- Describe the role of accounting in society and how elements of society influence the role and nature of accounting.
- Identify and describe the major basic accounting concepts and principles underlying financial accounting in the United States.
- Use the basis accounting equation and accrual accounting to analyze, summarize and communicate basic transactions and events of a business entity, including the appropriate preparation of required financial statements.
- Describe and illustrate the objectives and elements of effective internal control and the role of ethical behavior in the financial reporting process.
- Identify, describe and apply elementary methods of analysis to interpret and evaluate entity performance as reported in financial statements and related communications.

Communicate accounting information needed for decision-making by management, creditors, and investors

Prerequisite: None

This is a Core Course in the BAT program of Midland College. As such, students will develop proficiency in the appropriate Intellectual Competencies, Exemplary Educational Objectives, and Perspectives.

1. **Critical Thinking Skills:** To include creative thinking, innovation, inquiry, and analysis, evaluation and synthesis of information.
2. **Communication Skills:** To include effective development, interpretation and expression of ideas through written, oral and visual communication.
3. **Personal Responsibility:** To include the ability to connect choices, actions and consequences to ethical decision-making.
4. **Social Responsibility:** To include intercultural competence, knowledge of civic responsibility, and the ability to engage effectively in regional, national, and global communities

Course Schedule: *(can be altered by instructor of record)*

This is a hybrid BAT class and will meet as agreed upon by the class and instructor.

Assignments will be posted on the internet within the Discussion Board area for this course.

This is NOT a flexible time course.

Student Contributions, Responsibilities and Class Policies

- Involvement with the material is essential – students must read, take notes and ask questions.
- Students must attend class regularly and/or check Canvas regularly.
- Students must come to class prepared and be on time and/or prepare for on-line assignments in a timely manner.
- Students are expected to be able to read, write and understand standard English: the course is based on extensive amounts of material given in lecture and/or notes, audio visual aids, and assigned readings.
- A schedule of class events will be given to each student at the beginning of the semester. Additionally, information will be posted on Canvas. It is the student's responsibility to know exam dates and when assignments are due.
- It is also the responsibility of the student to know their progress in the course.
- If a student is absent when exams are given or assignments are given or due, the student is still responsible for having the work done on time or making up the exam, at the discretion of the instructor.
- If the student takes the initiative the instructor will advise them on their progress in the course.
- Instructors cannot drop students with a "W", this must be accomplished officially by the student.
- Students with a disability are encouraged to contact the Office of Student Services. It is the student's responsibility to register with the Office of Student Services when requesting accommodation.
- Students are expected to conduct themselves professionally and courteously in the classroom and/or the on-line environment.
- Students are expected to have academic integrity and to adhere to the guidelines in the Midland College Student Handbook.

Evaluation of Students *(can be altered by instructor of record)*

To succeed in this course:

First, stay current with the class; if you let yourself get behind, the degree of difficulty increases rapidly.

Second, do not expect to master the material on the first attempt. It takes a while for these concepts and ideas to take hold. Expect to read the material and work the problems more than once. Work in small time increments; you will learn more in one hour a day for three consecutive days than a three hour stretch on a single day.

Third, start your assignments early to allow a cushion for frustration. The content of this course is much more difficult when you are tired and frustrated. Almost always you can get past the place where you are stuck faster if you can put it down and come back to it later; but in order to do this, you have to allow yourself time to come back to it later.

Fourth, when you are stuck, try to explain to someone else what you are trying to do. This can often help you identify for yourself the problem you are having. Often the step we are missing is easily obvious to someone who is not trying to solve the problem.

Final grades will be determined according to the following criteria:

- Each test will consist of questions based on assigned reading material and lectures.
- Instructors use a variety of testing methods ranging from essay exams, to short answer exams to multiple choice exams, to a combination of essay/short answer/multiple choice exams to quizzes.
- All classes include some evaluation through writing (literacy).
- The grading system used in class is discussed thoroughly the first week of class
 - A grade of “A” (90-100) is universally considered excellent work or mastery of the subject; “B” (80-89) is above average work; “C” (70-79) is average; “D” (60-69) is below average; and “F” (59 and below) is a failure to perform adequately on an assigned task.
 - However, at his/her discretion, an instructor may alter the conventional grading scale to reflect the difference in assignments and expectations. The instructor will indicate the grading scale on the syllabus and during the first week of class.
- Grades are determined by the method selected by the instructor.
- Make up exam policy is at the discretion of the instructor, except when the student is absent on official College business or activity. At the Midland campus there is a testing center in the Student Center that may be used.
- The student is responsible for knowing their individual instructor’s make-up policy – as indicated in the syllabus.
- Occasionally, at the discretion of the instructor, there are opportunities to earn extra credit.
- A grade of W will only be given at the request of the student.

Withdrawal Policy:

Requests for withdrawal must be made using the College's accepted withdrawal methods. Students must complete an official withdrawal form either in person in the Student Services office, online or by written request. Midland College reserves the right to decline approval of a withdrawal request for any reason. Such reasons may include, but are not limited to: submitting incomplete information on the request, not submitting current contact information for the student, not resolving any questions concerning the authenticity of the document, disciplinary actions, outstanding debts, TSI liability, etc.

Students who withdraw and have outstanding debts in any area of the College will not be given clearance to re- enroll until these debts are paid. Students who receive warning notices

concerning non-attendance may complete the withdrawal request portion of the notice and return it to Student Services. TSI Liable students must meet with Dean of Adult or Developmental Education before withdrawing from TSI classes.

The last day for withdrawal for each registration period is published in the catalog and the current course schedule. Online withdrawal requests must be made on or prior to the dates listed.

Americans with Disabilities Act (ADA):

[The Americans With Disabilities Act \(ADA\)](#) and Section 504 of the Rehabilitation Act require that no otherwise qualified person with a disability be denied access to, or the benefits of, or be subjected to discrimination of any program or activity provided by an institution or entity receiving federal financial assistance. It is this Section 504 mandate that has promoted the development of disability support service programs in colleges and universities across the country. Sub-part E of Section 504 deals specifically with this mandate for institutions of higher education.

While it does not require development of special educational programming, for students with disabilities, it does require that an institution (public or private) be prepared to make appropriate academic adjustments and reasonable accommodations to allow the full participation of students with disabilities in the same programs and activities available to non-disabled students. Disabilities may include things such as physical/mobility problems such as paralysis or academic problems like learning disabilities. Some examples of accommodations are extra time for tests, testing in a quiet location, and providing architectural access to buildings.

Midland College provides services for students with disabilities through Student Services. In order to receive accommodations, students must place documentation on file with the Counselor/Disability Specialist. Students with disabilities should notify Midland College prior to the beginning of each semester. Student Services will provide each student with a letter outlining any reasonable accommodations. The student must present the letter to the instructor at the beginning of the semester.

Non-Discrimination Statement

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

Tana Baker

Title IX/504 Coordinator and Compliance Officer
3600 N. Garfield, SSC 242
Midland, TX 79705
(432) 685-4781
tbaker@midland.edu

Or

Natasha Morgan

Human Resources/Payroll Director

3600 N. Garfield, PAD 104
Midland, TX 79705
(432) 685-4534
nmorgan@midland.edu

For further 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.

Division Information: *Social & Behavioral Sciences & Business Division*

Division Dean: Dr. Frank De La O	176 MHAB – 432.685.6830
Department Chair: Doug Johnson	150TC – 432.685.4665
Division Secretary: Angelina Dolaptchieva	174 MHAB – 432.685.6830