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| *Course Title:*  | **Principles of Managerial Accounting** |
| *Course Prefix & Number:* | **ACCT2302** | *Section Numbers:*  | **0600** | *Semester/Year:*  | **SP2021** |
| *Semester Credit Hours:* | 3 | *Lecture Hours:*  | 48 | *Lab Hours:*  | 0 |
| ***Course Description*** *(NCTC Catalog):* 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. 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.***Managerial accounting increasingly relies on data analytics and machine learning, so your ability to work with spreadsheet programs is required.*** |
| **Course Prerequisite**(s): MATH1314 and BCIS 1305 or equivalent are recommended. MATH1324 (Mathematics for Business & Social Sciences) is co-recommended.*Instructor’s Note: Most mathematical operations required for this class are no more complex than addition, subtraction, multiplication, and division.*  |
| **Required or Recommended Course Materials**:**TEXT: Managerial Accounting, Braun & Tietz-6th edition**Be sure you purchase the correct text. It is available through the NCTC Bookstore and they will be able to guide you in your purchase. It also is available from other vendors online in e-text, loose-leaf, and bound formats. However, **when you purchase the text you also must purchase access to the text and access to Pearson MyLab & Mastering**. Most quizzes and exams are available under Assignments in Course Navigation and are delivered via MyLab. Some assignments, especially the Learning Outcome Assessments will be taken in Canvas.**Technology Requirements**: Students must have access to the Internet and have the digital hardware and software required to access the course and complete assignments via Canvas and MyLab. Students also will need to use productivity software such as Microsoft Office or Google Sheets (free). A great many organizations, especially software-oriented tech and accounting firms are using Google Sheets today, but Excel is taught in your text. |

**INSTRUCTOR INFORMATION**

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| *Name of Instructor:* | **Richard W. Walker** |
| *Class Meeting Times* | **Class meetings will be held at the Denton Exchange Campus from 10 a.m.-12:50 p.m. each Tuesday and Thursday—now scheduled for room DNX111.** |
| *Campus/Office Location:* | I am an adjunct instructor and do not have an office. |
| *Telephone Number:* | 214-507-4610—**TEXT PREFERRED.** |
| *E-mail Address:* | rwalker@nctc.edu |

*Instructor’s Note: the preferred way to contact me is by text at 214-507-4610. Tell me who you are and in which section you’re enrolled, then ask your question. You may also call me. If I cannot answer right away, I should be able to return your call that day unless I’m traveling. Please keep texts and voicemails brief. If a longer message is needed and especially if you need to include a screenshot and a narrative about the problem you’ve encountered, I encourage you to email me, then text me so I will know to look for it at the first possible opportunity.*

**OFFICE HOURS**

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| *Monday* | *Tuesday* | *Wednesday* | *Thursday* | *Friday* |
| My office hours are 9-10 a.m., TR in DNX111. But you also should feel free to contact me whenever you need assistance. |

I have a full-time job but work from home. Therefore, my schedule is flexible. So, I should be able to accommodate your requests for information and/or assistance or to answer any questions you may have. To repeat, texting me is best but feel free to call. For longer messages, please email but then text me to alert me that you’ve sent the email.

**STUDENT LEARNING OUTCOMES** (From Academic Course Guide Manual/Workforce Education Course Manual/NCTC Catalog). **All assignments will be based on Student Learning Outcomes.**

Upon completion of this course, students will be able to:

* 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

**GRADING CRITERIA**

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| *# of Graded Course Elements* | *Graded Course Elements* (based on Student Learning Outcomes) | *Percentage or Point Values* |
| See your Course Calendar for due dates | Chapter Homework (Quizzes) | 30% |
| Exams—four unit exams | 60% |
| Statement of Cash Flows-handout | 5% |
| Learning Outcome Assessments | 5% |

**Grading Criteria**

(in accordance with NCTC’s standard policy)

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| A | 90-100 |
| B | 80-89 |
| C | 70-79 |
| D | 60-69 |
| F | <60 |

**ATTENDANCE POLICY**

Regular and punctual attendance is expected of all students in all classes for which they have registered. Consult your Syllabus and Course Calendar for all due dates and other responsibilities.

All absences are considered to be **unauthorized** unless the student is absent due to illness or emergencies as determined by the instructor. **It is the student’s responsibility to provide documentation as to the emergency for approval and judgement by the faculty member.** Approved college-sponsored activities are the only absences for which a student should not be held liable and only when provided by a college official ahead of the absence. Valid reasons for absence, however, do not relieve the student of the responsibility for making up required work. Students will not be allowed to make up an examination missed due to absence unless they have reasons acceptable to the instructor. A student who is compelled to be absent when a test is given should petition the instructor, in advance if possible, for permission to postpone the exam. Student will be dropped from a class by the Registrar upon recommendation of the instructor who feels the student has been justifiably absent or tardy a sufficient number of times to preclude meeting the course’s objectives. Persistent, unjustified absences from classes or laboratories will be considered sufficient cause for College officials to drop a student from the rolls of the College. From Board Policy FC (LOCAL).

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| Attendance will be taken for each class and also will be recorded based on your completion of Homework (HW) assignments and Exams. There is an automatic five-point penalty for approved late submission of homework assignments and an automatic 10-point penalty for late submission of exams.**Grade Appeals and Incomplete Grades:** Students can read more about the college's grade appeal processes and procedures for assigning incomplete grades by visiting the Academic Catalog: [https://www.nctc.edu/catalog/academic-policies/grades-reports/student-grade-appeal.html (Links to an external site.)](https://www.nctc.edu/catalog/academic-policies/grades-reports/student-grade-appeal.html) and [https://www.nctc.edu/catalog/academic-policies/grades-reports/incomplete-grades.html (*Links to an external site*)](https://www.nctc.edu/catalog/academic-policies/grades-reports/incomplete-grades.html). **Withdrawing from a Course:** Students can learn more about the withdrawal policy and procedure at [http://www.nctc.edu/current-students/drop-withdraw-class.html (Links to an external site.)](http://www.nctc.edu/current-students/drop-withdraw-class.html).  |

**DISABILITY SERVICES** (Office for Students with Disabilities)

The Office for Students with Disabilities (OSD) provides support services for students with disabilities, students enrolled in technical areas of study, and students who are classified as special populations (i.e. single parents).

Support services for students with disabilities might include appropriate and reasonable accommodations, or they may be in the form of personal counseling, academic counseling, career counseling, etc. Furthermore, OSD Counselors work with students to encourage self-advocacy and promote empowerment. The Counselors also provide resource information, disability-related information, and adaptive technology for students who qualify.

If you feel you have needs for services that the institution provides, please reach out to either Wayne Smith (940) 498-6207 or Yvonne Sandman (940) 668-4321. Alternative students may stop by Room 170 in Corinth or Room 110 in Gainesville.

**CORE CURRICULUM FOUNDATIONAL COMPONENT AREA** (For classes in the Core)

 Communication

 Mathematics

 Life and Physical Science

 Language, Philosophy & Culture

 Creative Arts

 American History

 Government/Political Science

 Social and Behavioral Sciences

 Component Area Option

**REQUIRED CORE OBJECTIVES** (For classes in the Core)

 Critical Thinking

 Communication

 Empirical and Quantitative

 Teamwork

 Personal Responsibility

 Social Responsibility

**COURSE TYPE**

√ Academic General Education Course (from ACGM but not in NCTC Core)

**** Academic NCTC Core Curriculum Course

**** WECM Course

**STUDENT HANDBOOK**

Students are expected to follow all rules and regulations found in the student handbook and published online.

**ACADEMIC DISHONESTY**

Scholastic dishonesty shall include, but is not limited to cheating, plagiarism, academic falsification, intellectual property dishonesty, academic dishonesty facilitation and collusion. Faculty members may document and bring charges against a student who is engaged in or is suspected to be engaged in academic dishonesty. See Student Handbook, “Student Rights & Responsibilities: Student Conduct ([FLB(LOCAL)]”.

Consequences for academic dishonesty may include:

1. First offense: written warning and fail assignment.
2. Second offense: fail class, possible suspension.

**Capstone Requirements for Accounting Majors.**

The capstone for the Accounting Technician Certificate is a comprehensive program exam with a score of 70% or higher.  The exam must be scheduled with the Department Chair upon completion of a certificate.

The capstone requirement for the AAS Degree in Accounting is ACNT 2302 Accounting Capstone. It should be taken the last semester before graduation. This course may not be substituted.

**QUESTIONS, CONCERNS, or COMPLAINTS**

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| Name of Chair/Coordinator:  | **Dr. Cherly Furdge** |
| Office Location: | Corinth campus—Suite 239, Office 234 |
| Telephone Number: | 940-498-6238 |
| E-mail Address: | cfurdge@nctc.edu |
| Name of Instructional Dean:  | **Debbie Huffman** |
| Office Location: | Gainesville campus—Building 2100, Office #2106 |
| Telephone Number: | 940-668-3357 |
| E-mail Address: | dhuffman@nctc.edu |

**OTHER PERTINENT INFORMATION**

**Coursework:**

* Accounting course are extremely challenging and demanding and move at a fast pace. They require more than the usual commitment, both in time studying and solving the problems, even in a long semester. Shorter courses are even more demanding.
* During the course of this semester, please communicate through **Canvas** email, text, or phone (214.507.4610). Do not use email accounts other than your NCTC Canvas email account.
* All coursework is available via the Internet through NCTC’s Canvas Learning Management System. Through Canvas, many assignments are available in and completed through MyLab.
* Students should login to Canvas a minimum of four times per week.
* **If a student experiences a problem/s accessing course materials in Canvas or via sending/receiving Canvas email, it is the student’s responsibility to contact the e-Learning Helpdesk by submitting a ticket:** [**https://ecampushelpdesk.nect.edu/hc/en-us**](https://ecampushelpdesk.nect.edu/hc/en-us)**, then notifying the instructor of the problem.**
* **Students should record a screenshot of the issue/s to help IT resolve the issue/s. Also, send the screenshot to the instructor.**
* **If the problem/s occur in MyLab, it is the student’s responsibility to contact Pearson’s support representatives. Be sure to save the ticket number for your records, then send the screenshot of the problem/s and the ticket number to the instructor.**

**Homework, Exams, Other Assignments:**

* The student should read the course Syllabus and Course Calendar closely for important dates, both opening and due dates. There are penalties for late submission; in some cases, it is not possible to make-up assignments.
* Learning Outcome Assessment (LOA) quizzes count toward 5% of your semester grade. Some of the LOA questions are available in MyLab.
* LOAs and the Statement of Cash Flows handout are your extra credit opportunities. Successful completion of both is worth a full letter grade.

**Other Information:**

* Accounting is a subject that progresses. Beginning with the introduction in your text, mastery of succeeding topics depends on mastery of topics previously covered.
* Students are responsible for keeping track of the assignments and their grades. Assignments cannot be opened early, nor may they be extended beyond their due dates.
* If you believe any grade to be in error, contact the Instructor immediately.
* The student is responsible for his/her grade.
* The student is responsible for dropping the class and is responsible for completing the required paperwork to do so.
* The Instructor reserves the right to change course assignments, grading policies, assignment schedules, etc. at any time.