

# Texarkana College

## Course Syllabus

### **ACCT 2302 Managerial Accounting**

Fall II 2024: Hybrid MW 8:00 am

**INSTRUCTOR:** Curt Langford, CPA

Associate Professor

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Email: [michael.langford@texarkanacollege.edu](mailto:michael.langford@texarkanacollege.edu)

Office: CHEM 17

### **OFFICE HOURS:**

Monday - 7:30-8:00 am; 9:30 am-1:00 pm

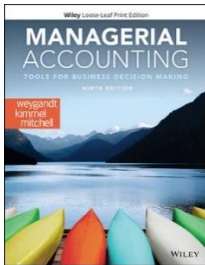
Tuesday - 7:30 am – 1:00 pm

Wednesday - 7:30-8:00 am; 9:30 am-1:00 pm

Thursday - 7:30 am – 1:00 pm

Friday – 8:00-11:00 am

**REQUIRED TEXT:** *Managerial Accounting*, 9<sup>th</sup> Edition, Weygandt, Kimmel, Mitchell, John Wiley and Sons



**PREREQUISITE:** ACCT 2301

### **IMPORTANT DATES:**

Fall II classes begin – October 14, 2024

Thanksgiving Holiday – November 25-29, 2024

Last date to drop a class – November 22, 2024

Final Exam – December 9, 2024

**STUDENT LEARNING OUTCOMES:** Upon successful completion of this course, the student will:

1. Identify the role and scope of financial and managerial accounting and the use of accounting information in the decision making process of managers
2. Define operational and capital budgeting, and explain its role in planning, control and decision making
3. Explain methods of performance evaluation
4. Use appropriate financial information to make operational decisions
5. Demonstrate use of accounting data in the areas of product costing, cost behavior, cost control and operational and capital budgeting for management decisions

**STUDENT ASSESSMENT:**

Assignment	Percentage of total grade	Total points available	Actual Score
Test #1	20%	100	
Test #2	20%	100	
Test #3	20%	100	
Quizzes and problems	20%	100	
Final Exam	20%	100	
<b>TOTAL</b>	<b>100%</b>	<b>500</b>	

Tests, quizzes and chapter problems will be done within the Moodle Learning Management System and may consist of true/false, multiple choice, problems and discussion questions. Each quiz will be worth 5 points and each set of chapter problems will be worth 5 points. There are a total of ten chapters that will be covered. An optional comprehensive assignment will be distributed towards the middle of the semester. You will be able to substitute your grade on this assignment for your lowest grade on Tests #1, #2 or #3.

**GRADING SCALE:**

Grade		Points
A	90-100	450 – 500
B	80-89	400 – 449
C	70-79	350 – 399
D	60-69	300 – 349
F	59 & below	< 300

**CLASS SCHEDULE:**

**Test #1**

Date	Text	Assignment
Oct 14 through Oct 23	<p>Course Introduction Ch 1 – <i>Managerial Accounting</i></p> <p>Ch 2 – <i>Job Order Costing</i> Read pgs 2-1 through 2-32</p> <p>Ch 3 – <i>Process Costing</i> Read pgs 3-1 through 3-34</p>	<p>Pg 1-31 Questions: 2, 3, 7, 8, 9, 10, 11, 13, 14, 15 Pgs 1-32 &amp; 1-33 Brief Ex:BE 1.3, BE1.4, BE1.5, BE1.7, BE1.9, BE1.10 Pgs 1-35 to 1-37 Exercises:E1.2, E1.3, E1.4, E1.9, E1.10 Pg 1-41 Problem:P1.4</p> <p>Pgs 2-32 &amp; 2-33 Questions: 2, 3,4,8,11, 12, 13, 15, 16 Pg 2-33 Brief Ex:BE 2.2, BE2.3, BE2.4, BE2.5, BE2.6, BE2.7, BE2.8, BE2.9, BE2.10 Pgs 2-.34 &amp; 2-.35 Exercises E2.1, E2.2, E2.3, E2.5, E2.7 Pg 2-39 Problem:P2.1</p> <p>Pgs 3.34 &amp; 3-35 Questions:3, 7, 8, 9, 10, 11, 12, 13, 14, 15, 18 Pgs 3-35 &amp; 3-36 Brief Ex:BE 3.1, BE3.2, BE3.3, BE3.4, BE3.5, BE3.6, BE6.7, BE3.8, BE3.9 Pgs 3-37 to 3-39 Exercises:E3.2, E3.3, E3.4, E3.5, E3.6, E3.7 Pg 3-42 Problem:P3.2</p>
Oct 24	Test #1	

## Test #2

Date	Text	Assignment
Oct 25 through Nov 4	Ch 4 – <i>Activity Based Costing</i>	Pg 4-34 Questions:1, 2, 3, 5, 6, 7, 9, 10, 11, 12, 13, 14 Pg 4-35 Brief Ex:BE4.3, BE4.5, BE4.6, BE4.7 Pgs 4-37 to 4-39 Exercises:E4.1, E4.3, E4.4, E4.5 Pg 4-44 Problem:P4.1(except for part e)
	Ch 5 – <i>Cost-Volume-Profit</i> Read pgs 5-1 through 5-34	Pg 5-35 Questions:3, 5, 6, 7, 8, 10, 11, 12, 13, 16, 17 Pgs 5-35 & 5-36 Brief Ex:BE5.1, BE5.4, BE5.5, BE5.6, BE5.8, BE5.9, BE5.10, BE5.12 Pgs 5-38 to 5-40 Exercises:E5.1, E5.4, E5.6, E5.8, E5.9, E5.10 Pg 5-43 Problem: P5.3
	Ch 7 – <i>Incremental Analysis</i> Read pgs 7-1 through 7-27	Pg 7-27 Questions:1, 3, 5, 6, 7, 8, 10, 11, 12 Pgs 7-27 & 7-28 Brief Ex:BE7.1, BE7.2, BE7.3, BE7.4, BE7.5, BE7.6, BE7.7, BE7.8 Pgs 7-29 to 7-34 Exercises:E7.2, E7.4, E7.5, E7.7, E7.9, E7.10, E7.14, E7.16 Pg 7-35 Problem:P7.1
Nov 6	Test #2	

### Test #3

Date	Text	Assignment
Nov 7 through Nov 20	Ch 9 – <i>Budgetary Planning</i>	Pgs 9-36 & 9-37 Questions:1, 4, 5, 7, 10, 12, 13, 14, 15, 16, 17, 19, 20 Pgs 9-37 & 9-38 Brief Ex:BE9.2, BE9.3, BE9.4, BE9.5, BE9.6, BE9.7, BE9.9 Pgs 9-39 to 9-41 Exercises:E9.2, E9.3, E9.4, E9.7, E9.12
	Ch 10 – <i>Budgetary Control and Responsibility Accounting</i> Read pgs 10-1 through 10-38	Pg 10-39 Questions:5, 7, 8, 11, 12, 13, 15, 18 Pgs 10-39 & 10-40 Brief Ex:BE10.1, BE10.2, BE10.3, BE10.4, BE10.6 Pgs 10-41 & 10-42 Exercises:E10.2, E10.3, E10.4, E10.5, E10.6
	Ch 11 – <i>Standard Costs and Balance Scorecard</i> Read pgs 11-1 through 11-35	Pg 11-35 Questions:2, 3, 4, 5, 6, 7, 9, 10, 11, 12, 13, 14 Pgs 11-36 & 11-37 Brief Ex:BE11.2, BE11.3, BE11.4, BE11.5 Pgs 11-37 to 11-39 Exercises:E11.1, E11.2, E11.3, E11.5, E11.6
	Appendix A – <i>Time Value of Money</i> Read pgs A-1 through A-23 Ch 12 – <i>Planning for Capital Investments</i> Read pgs 12-1 through 12-29	Pg 12-29 Questions:1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13 Pg 12-30 Brief Ex:BE12.1, BE12.2, BE12.3, BE12.4, BE12.5, BE12.7, BE12.8 Pgs 12-31 to 12-33 Exercises:E12.1, E12.2, E12.3, E12.4, E12.5, E12.7
Nov 21	Test #3	

## Comprehensive Final Exam

Date	Text	Assignment
Dec 2 through Dec 8	Review for Final Exam	
Dec 9	Final Exam	

### ABSENCE POLICY:

Texarkana College's absence policy allows instructors to withdraw a student from a course due to excessive absences. If a student does not turn in an assignment when it is due, this student will be considered absent.

Faculty members **are not** obligated to provide opportunities for students to make-up missed assignments and tests as a result of a student's absence from class. The institution is not required to take attendance with the exception of workforce/vocational areas, where certification requirements require taking attendance. However, experience demonstrates that regular attendance enhances academic success. As such, students are expected to attend each meeting of their registered courses.

A student should not stop attending a class without formally withdrawing from the course by the institutions published Last Day for Students to Drop. If a student stops attending class after the published Last Day for Students to Drop, the student **may** receive a grade of "F" in the class. The instructor will submit the last date of attendance for students receiving a grade of "F" or "W".

Withdrawal from a course(s) **may** affect a student's current or future financial aid eligibility. Students should consult the Financial Aid Office to learn both short and long term consequences of a withdrawal.

**EXCUSED ABSENCES:**

A student's absence due to school trips and/or school business will not be counted against a student's allowable number of absences. Military duty and absences for Holy Days are covered in a separate section of the catalog and the student handbook. These are the only excused absences that are considered by Texarkana College. Responsibility for work missed for any absence is placed on the student. Instructors are required to allow students to make up work missed if the absence is due to military duty or religious holy days when students follow the correct notification procedures. Instructors are not required to allow students to make up work for absences due to other reasons.

**MAXIMUM ALLOWABLE ABSENCES:**

You will be counted present in this class if you complete any of the required assignments for a particular week. Attendance is taken on a weekly basis. You may be dropped if you have more than two absences.

**MAKE-UP POLICY:**

If you do not complete a test on a test date, you will not be allowed to make up this test and your optional assignment grade will be used to replace this missed test. If you miss more than one test, you will be given a zero on at least one of these tests. Quizzes and problems can only be completed on the date these are assigned and can't be made up. If you miss a test date due to an excused extracurricular activity, you will be expected to communicate this information to the instructor.

**ACADEMIC DISHONESTY POLICY:**

Scholastic dishonesty, involving but not limited to cheating on a test, plagiarism, collusion or falsification of records will make the student liable for disciplinary action after being investigated by the Dean of Students. Proven violations of this nature will result in the student being dropped from the class with an "F". This policy applies campus-wide, including the TC Testing Center, as well as off-campus classroom or lab sites. Students are furnished this information during Freshman Orientation with the TC Student Handbook.

**DISABILITY ACT STATEMENT:**

Texarkana College complies with all the provisions of the Americans with Disabilities Act and makes reasonable accommodations upon request. Please contact Tonja Blase at 903-823-3349, or go by the Retention/Special Needs Department located in the Academic Commons building for personal assistance.

If you have an accommodation letter from their office indicating that you have a disability that requires academic accommodations, please present it to me so we can discuss the accommodations that you might need for this class. It is best to request these changes at the beginning of the semester if not before the start of class so there is ample time to make the accommodations.

**BASIC NEEDS SECURITY:**

Any student who has difficulty affording groceries or accessing enough food to eat every day, or who lacks a safe and stable place to live and believes this may affect their performance in this course or ability to remain in school, is urged to contact Tonja Blasé, Director of Student Retention, at 903-823-3349 for support. Furthermore, please notify me if you are comfortable in doing so. This will enable them to provide any resources that they may possess.

**FINANCIAL AID:**

Dropping this class may affect your funding in a negative way! You could owe money to the college and/or federal government. Please check with the Financial Aid office before making a decision.

**E-MAIL STATEMENT:**

Texarkana College uses a Texarkana College created and maintained email account for every student. This email account is used for official correspondence, communication to and from faculty and staff, and may be the only email recognized by faculty, staff, and administrators. Student emails are firstinitial.lastname and last four digits of student ID#. Example: John Student whose student ID # is 45678 has the email address of j.student5678@my.texarkanacollege.edu.

**I reserve the right to modify this syllabus as circumstances warrant. Advanced notice will be given to each student before any modifications are made.**