

Texarkana College

Course Syllabus

ACCT 2302 Managerial Accounting

Fall I 2024: Atlanta High School

INSTRUCTOR: Curt Langford, CPA

Associate Professor

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Email: michael.langford@texarkanacollege.edu

Office: CHEM 17

OFFICE HOURS:

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

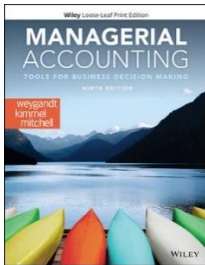
Tuesday - 7:30 am – 1:00 pm

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*, 9th Edition, Weygandt, Kimmel, Mitchell, John Wiley and Sons



PREREQUISITE: ACCT 2301

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	
TOTAL	100%	500	

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
	<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 & 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 & 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 & 2-.35 Exercises E2.1, E2.2, E2.2, E2.5, E2.7 Pg 2-39 Problem:P2.1</p> <p>Pgs 3.34 & 3-35 Questions:3, 7, 8, 9, 10, 11, 12, 13, 14, 15, 18 Pgs 3-35 & 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>
	Test #1	

Test #2

Date	Text	Assignment
	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
	Test #2	

Test #3

Date	Text	Assignment
	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
	Test #3	

Comprehensive Final Exam

Date	Text	Assignment
	Final Exam	

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.