



RANGER COLLEGE
DISTANT LEARNING COURSES

COURSE SYLLABUS

Principles of Managerial Accounting

ACCT 2302

3 credit hours

INSTRUCTOR:

Cynthia Moore

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EMAIL: cmoore@rangercollege.edu
OFFICE: NA (Online Course)
PHONE: NA
VIRTUAL OFFICE HOURS: By email or WebEx Appointment

I. Texas Core Curriculum Statement of Purpose

Through the Texas Core Curriculum, students will gain a foundation of knowledge of human cultures and the physical and natural world, develop principles of personal and social responsibility for living in a diverse world, and advance intellectual and practical skills that are essential for all learning.

II. Course Description

Accounting concepts and their application in transaction analysis and financial statement preparation; analysis of financial statements; an asset and equity accounting in proprietorships, partnerships, and corporations. Introduction to cost behavior, budgeting, responsibility accounting, cost control, and product costing.

III. Required Background or Prerequisite

Prerequisite: ACCT 2301 Principles of Financial Accounting is strongly recommended.

IV. Required Textbook and Course Materials

Managerial Accounting. C. Warren and W. Tayler. 15th Edition.

V. Course Purpose

The primary purpose of this course is to provide students with an introduction to managerial accounting. The course is designed to meet the need of those students who are preparing for a career in accounting and for those from other academic disciplines who recognize that the ability to use and interpret financial information is essential in the business world.

VI. Learning Outcomes

Upon successful completion of this course, students will:

1. Understand basic terminology and cost flows.
2. Understand the management accountant's role and how it differs from financial accounting
3. Understand cost allocation and the relationship between activities and costs.
4. Understand cost behavior and cost-volume-profit relationships.
5. Understand the principles of budgeting.
6. Understand budget control, variances, standard costing and responsibility accounting.
7. Understand the relevancy of costs for decision making.

VII. Core Objectives

This course meets the following of the six Core Objectives established by Texas:

- ☒ **Critical Thinking Skills (CT)** – Creative thinking, innovation, inquiry, and analysis; evaluation and synthesis of information
- ☒ **Communication Skills (COM)** – effective development, interpretation and expression of ideas through written, oral, and visual communication
- ☒ **Empirical and Quantitative Skills (EQS)** – The manipulation and analysis of numerical data or observable facts resulting in informed conclusions
- ☒ **Teamwork (TW)** – The ability to consider different points of view and to work effectively with others to support a shared purpose or goal
- ☒ **Social Responsibility (SR)** – Intercultural competence, knowledge of civic responsibility, and the ability to engage effectively in regional, national, and global communities
- ☒ **Personal Responsibility (PR)** – The ability to connect choices, actions, and consequences to ethical decision-making

VIII. Methods of Instruction

This is a multimedia class, and as such it may include lectures, assigned readings, discussions, and PowerPoints.

IX. Methods of Assessment

The course grade will be computed as follows:

Homework	295 Points
Introduction Discussion	5 Points
Discussions 5 @ 35 points each	175 Points
Participation/Attendance	75 Points
Exam #1 Chapter 1-2	50 Points
Exam #2 Chapter 3-4	50 Points
Mid-Term (Proctored)	125 Points
Exam #3 Chapter 5	50 Points
Exam #4 Chapter 6-7	50 Points
<u>Final Exam (Proctored)</u>	<u>125 Points</u>
Total Points	1000 Points

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Letter grades will be assigned as follows:

	<u>Points</u>
A: 90 - 100%	900-1000
B: 80 - 89%	800-899
C: 70 - 79%	700-799
D: 60 - 69%	600-699
F: below 60%	599-0

X. Course/Classroom Policies

- In an online course, class participation is important.
- Class participation includes completing discussions, homework, and exams.
- There are assigned chapters to read each week.
- There are discussion questions and/or homework problems every week. You should post an answer to the discussion board question and answer at least two people. To receive full credit for a response, it must be at least two sentences and add to the discussion of the topic.
- Handheld calculators may be used for exams and the final. **You will not be allowed to use your cell phone as a calculator during the final exam.**
- There will be a “proctored” mid-term exam.
- Ranger College policy requires a “proctored” final exam. The exam will be available at each Ranger location – Ranger, Brownwood, and Stephenville – and will be administered by the facilitator at each location. Students who do not have access to the Ranger College locations must make arrangements for a “proctored” final exam at an approved alternative location. The instructor must be provided, by email, the details regarding the arrangements for the exam (location, date and time, and name of facilitator who will administer the exam). Proctor U is also available.

XI. Course Outline/Schedule

Week	Topic	Chapter	Assignment
1	Course Introduction Introduction to Managerial Accounting (CT, COM)	Chapter 1	Prob 1-1A Prob 1-5A Introduction Discussion
2	Job Order Costing (EQS)	Chapter 2	Prob 2-1A Discussion
3	Process Cost Systems (EQS)	Chapter 3	Prob 3-1A EXAM 1 Chap. 1-2
4	Activity Based Costing (EQS)	Chapter 4	Prob 4-6A
5	Support Department (EQS)	Chapter 5	Prob 5-1A EXAM 2 Chap. 3-4
6	Joint Cost (EQS)	Chapter 5	Prob 5-4A Discussion
7			Proctored Mid-Term

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8	Spring Break		
9	Cost Volume Profit Analysis (TW)	Chapter 6	Prob 6-5A EXAM 3 Chapter 5
10	Variable Costing (TW)	Chapter 7	Prob 7-2A Discussion
11	Budgeting (PR, SR)	Chapter 8	Prob 8-1A Discussion
12	Budgeting (EQS, PR)	Chapter 8	Prob 8-3A EXAM 4 Chap. 6-7
13	Variances and Standard Costs (EQS, PR)	Chapter 9	Prob 9-1A
14	Variances and Standard Costs (EQS, PR)	Chapter 9	Prob 9-4A Discussion
15	Review for Final		Extra Credit Optional
16	Final “Proctored”		Comprehensive Final

XII. Non-Discrimination Statement

Admissions, employment, and program policies of Ranger College are nondiscriminatory in regard to race, creed, color, sex, age, disability, and national origin.

XIII. ADA Statement

Ranger College provides a variety of services for students with learning and/or physical disabilities. Students are responsible for making initial contact with the Ranger College Counselor, Gabe Lewis (glewis@rangercollege.edu). It is advisable to make this contact before or immediately after the semester begins.