



RANGER COLLEGE  
STEPHENVILLE, TEXAS

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COURSE SYLLABUS

**Principles of Managerial Accounting**

**ACCT 2302**

**3 credit hours**

**Spring 2018**

**INSTRUCTOR:**

**Mary Norris**

INSTRUCTOR: Mary Norris  
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### **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**

ACCT 2302 - Principles of Accounting II – Managerial (3-3) 5203015104 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**

There are no prerequisite classes for this course.

### **IV. Required Textbook and Course Materials**

[Brewer, Garrison, Noreen, Introduction to Managerial Accounting, 7th edition, ISBN: 978-0-07-802579-2

### **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**

Understand basic terminology and cost flows.

Understand the management accountant's role and how it differs from financial accounting

Understand cost allocation and the relationship between activities and costs.  
Understand cost behavior and cost-volume-profit relationships.  
Understand the principles of budgeting.  
Understand budget control, variances, standard costing and responsibility accounting  
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 may include lectures, discussions, assigned readings, practice problems, PowerPoints and more**

## IX. Methods of Assessment

**[Exams: (50% of total grade)(CT, EQS)** There will be 4 exams in this course. No make-up exams will be given for unexcused absences. I will however, drop the lowest test score at the end of the semester.

**Homework/Quiz (25% of total grade) (CT, TW)** There will be homework after every class. I will drop your lowest grade at the end of the semester.

**Final Exam ( 25% of total grade) (CT, EQS)**

Explain the methods that will be used to assess and grade student work, e.g., quizzes, tests, papers, projects, presentations, portfolios, etc. **IMPORTANT:** Use the two-letter codes, as listed in section VII above, to link these to the Core Objectives.]

Grading scale: A = 90-100%    B = 80-89    C = 70-79    D = 60-69    F = Below 60

### X. Course/Classroom Policies

1. **Arrive on time.** Class begins promptly at the scheduled time. Please be in your seat and ready to learn.
2. **Come to class prepared.**
3. **Turn in assignments on time.** Assignments are to be turned in at the beginning of class for full credit.
4. **Don't cheat.** Any assignment reflecting cheating, plagiarism, or any other form of academic dishonesty will receive a grade of zero. A second instance will result in automatic failure of the class and a report being filed with Ranger College's Vice President of Instruction. The consequences of this report can be quite severe for your academic future. For more details, see the section of the Ranger College Catalog (available at [www.rangercollege.edu/catalog.pdf](http://www.rangercollege.edu/catalog.pdf)), titled "Student Misconduct," subsection "Academic Dishonesty."
5. **Six absences = Dropped from class with a failing grade.** I expect you to attend class regularly. As per Ranger College's stated absence policy in the general college catalog (see pages 25-26 at <http://rangercollege.edu/catalog.pdf>), the only absences that will be excused are "official" ones, defined as those that occur due to authorized Ranger College activities (such as sporting events). Unofficial absences are counted from the first day of class as listed in the College Calendar, regardless of the date of your registration.
6. **Cell phones or computers may not be used during exams.** You may bring a handheld calculator.

### XI. Course Outline/Schedule

Week	Date	Topic/Assignment
1	Jan 15	MLK holiday
	Jan 17	Class starts
2	Jan 22	Prologue

Acct 2302 –Spring 2018

	Jan 24	
3	Jan 29	Chapter 1
	Jan 31	
4	Feb 5	Review: Test 1
	Feb 7	<b>Test 1: Prologue and Chapter 1</b>
5	Feb 12	Chapter 2
	Feb 14	
6	Feb 19	Chapter 3
	Feb 21	
7	Feb 26	Review: Test 2
	Feb 28	<b>Test 2: Chapters 2 and 3</b>
8	Mar 5	Chapter 4
	Mar 7	
9	Mar 19	Chapter 5
	Mar 21	
10	Mar 26	Review: Test 3
	Mar 28	<b>Test 3: Chapter 4 and 5</b>
11	Apr 2	Chapter 6

	Apr 4	
12	Apr 9	Chapter 7
	Apr 11	
13	Apr 16	Review: Test 4
	Apr 18	<b>Test 4: Chapters 6 and 7</b>
14	Apr 23	Chapter 8
	Apr 25	
15	Apr 30	Chapter 9
	May 2	Review for Final
16	May 7	Review for Final
	May 9	<b>Comprehensive Final Exam</b>

Provide an outline of the course’s content and activities by week.]

**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.