



Principles of Accounting 2302.001

Course Syllabus: Spring 2020

“Northeast Texas Community College exists to provide personal, dynamic learning experiences empowering students to succeed.”

Instructor: Alan G. Carter, CPA
Office: BT 119C
Phone: 903-434-8309
Email: acarter@ntcc.edu

Office	Monday	Tuesday	Wednesday	Thursday	Friday	Online
Hours	11:00-12:20	9:00-12:20	11:00-12:20	9:00-12:20	By Appointment	24/7

This syllabus serves as the documentation for all course policies and requirements, assignments, and instructor/student responsibilities.

Information relative to the delivery of the content contained in this syllabus is subject to change. Should that happen, the student will be notified.

Course Description: 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.

Prerequisite: ACCT 2301 Principles of Financial Accounting (3 SCH version)

Learning Outcomes

Upon successful completion of this course, students will:

- 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.

Evaluation/Grading Policy:

Mid-Term Exam.....200 pts.
Final Exam.....200 pts.
Homework Problems..100 pts.
Total 500 pts.

A = 500 – 450 pts.

B = 449 – 400 pts.
C = 399 – 350 pts.
D = 349 – 300 pts.
F = 299 or fewer pts.

Required Instructional Materials: Financial and Managerial Accounting, by Wild, 7th ed.

Publisher: McGraw-Hill

ISBN #: 978-1-259-72670-5

Optional Instructional Materials: Students are encouraged to read other current periodicals that give insight to the business world.

Minimum Technology Requirements: None

Required Computer Literacy Skills: None

Course Structure and Overview: Students will be required to submit in a timely manner all exams, homework problems, discussion boards, and the course project.

Communications: The instructor will reply to student requests within 24 hours via NTCC email which is the official form of communication used by the college.

Institutional/Course Policy: All students must abide by the institutional policies as presented in the NTCC Student Handbook.

NTCC Academic Honesty/Ethics Statement:

NTCC upholds the highest standards of academic integrity. The college expects all students to engage in their academic pursuits in an honest manner that is beyond reproach using their intellect and resources designated as allowable by the course instructor. Students are responsible for addressing questions about allowable resources with the course instructor. Academic dishonesty such as cheating, plagiarism, and collusion is unacceptable and may result in disciplinary action. This course will follow the NTCC Academic Honesty and Academic Ethics policies stated in the Student Handbook. Refer to the student handbook for more information on these subjects.

ADA Statement:

It is the policy of NTCC to provide reasonable accommodations for qualified individuals who are students with disabilities. This College will adhere to all applicable federal, state, and local laws, regulations, and guidelines with respect to providing reasonable accommodations as required to afford equal educational opportunity. It is the student's responsibility to request accommodations. An appointment can be made with the Academic Advisor/Coordinator of Special Populations located in Student Services and can be reached at 903-434-8264. For more information and to obtain a copy of the Request for Accommodations, please refer to the special populations page on the NTCC website.

Family Educational Rights and Privacy Act (FERPA):

The Family Educational Rights and Privacy Act (FERPA) is a federal law that protects the privacy of student education records. The law applies to all schools that receive funds under an applicable program of the U.S. Department of Education. FERPA gives parents certain rights with respect to their children's educational records. These rights transfer to the student when he or she attends a school beyond the high

school level. Students to whom the rights have transferred are considered “eligible students.” In essence, a parent has no legal right to obtain information concerning the child’s college records without the written consent of the student. In compliance with FERPA, information classified as “directory information” may be released to the general public without the written consent of the student unless the student makes a request in writing. Directory information is defined as: the student’s name, permanent address and/or local address, telephone listing, dates of attendance, most recent previous education institution attended, other information including major, field of study, degrees, awards received, and participation in officially recognized activities/sports.

Tentative Course Timeline (*note* instructor reserves the right to make adjustments to this timeline at any point in the term):

CHAPTERS	HOMEWORK PROBLEMS	DUE DATES
Chapter 14	Ex 14-6,Ex 14-8, PR 14-3A	1/27/20
Chapter 15	PR15-1A,PR15-3A,PR15-4A	2/3/20
Chapter 16	PR16-5A,PR16-6A	2/17/20
Chapter 18	Ex18-6,Ex18-9,PR18-4A	2/24/20
Mid-Term Exam		3/2/20
Chapter 24	PR24-1A,PR24-2A,PR24-4A	3/23/20
Chapter 12	PR12-3A,PR12-6A	4/6/20
Chapter 13	PR13-3A,PR13-4A,PR13-5A	4/13/20
Final Exam		4/27/20

All required homework problems are due by mid-night of the listed due dates. All exams are due by mid-night of the listed due dates and grades will be posted by noon the following day.