



## Principles Of Accounting 2302

Course Syllabus: Spring 2019

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“Northeast Texas Community College exists to provide responsible, exemplary learning opportunities.”

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

*The information contained in this syllabus is subject to change without notice. Students are expected to be aware of any additional course policies presented by the instructor during the course.*

**Catalog Course Description (include prerequisites):** A study of the fundamentals of managerial accounting. Emphasis on accounting for a manufacturing concern, budgeting, planning, management decision making, and analysis of financial reports. Prerequisite: ACCT. 2301. Three hours of class each week.

**Required Textbook(s):**

Financial and Managerial Accounting, by Wild, 7<sup>th</sup> ed.

**Publisher:** McGraw/Hill

**ISBN Number:** 978-1-259-72670-5

**Recommended Reading(s):**

Students are encouraged to read the Wall Street Journal and any other current periodicals that give insight to today's business world.

**Student Learning Outcomes:**

1. Be able to understand the different cost concepts and methods of cost allocations.
2. Demonstrate the use of the Job Order Costing System.
3. Demonstrate the use of the Process Costing System.
4. Competent in demonstrating cost behavior analysis and break-even analysis.
5. Understanding of the budgeting process.
6. Demonstrate an ability to perform standard costing and variance analysis.
7. Demonstrate an ability to perform capital investment analysis.
8. Have an understanding of the time value of money and time value tables.
9. Demonstrate an ability to prepare a Statement of Cash flows.
10. Be able to perform financial statement analysis.

**Exemplary Educational Objectives:**

Students should be able to read, understand, and evaluate an annual report for a real world company.

**SCANS Skills:**

A complete SCANS skill chart is available for this course upon request.

**Lectures & Discussions:**

This course is divided equally between classroom lecture and problem solving lab.

**Evaluation/Grading Policy:**

Mid-Term Exam.....	200 pts	A = 450 - 500 pts
Final Exam.....	200 pts	B = 400 - 449 pts
Homework .....	100 pts	C = 350 - 399 pts
		D = 300 - 349 pts.
Total	500 pts	F = 0 - 299 pts

**Tests/Exams:**

All exams are a combination of multiple choice and problems.

**Assignments:**

Refer to the course homepage for Chapters & homework assignments.

**Other Course Requirements:**

N/A

**Student Responsibilities/Expectations:**

Students are expected to attend class, prepare homework and projects in a timely manner, and take all exams as scheduled.

**NTCC Academic Honesty Statement:**

"Students are expected to complete course work in an honest manner, using their intellects and resources designated as allowable by the course instructor. Students are responsible for addressing questions about allowable resources with the course instructor. NTCC upholds the highest standards of academic integrity. This course will follow the NTCC Academic Honesty policy stated in the Student Handbook."

**Academic Ethics**

The college expects all students to engage in academic pursuits in a manner that is beyond reproach. Students are expected to maintain complete honesty and integrity in their academic pursuit. Academic dishonesty such as cheating, plagiarism, and collusion is unacceptable and may result in disciplinary action. Refer to the student handbook for more information on this subject.

**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 arrange an appointment with a College counselor to obtain a Request for Accommodations form. For more information, please refer to the NTCC Catalog or Student Handbook.

**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.

**Other Course Policies:**

N/A