

Course Syllabus

NOTE: This syllabus is subject to change during the semester . Please check this syllabus on a regular basis for any updates.

Department : Business Administration
Course Title : Principles of Managerial Accounting
Section Name : ACCT_2301_607
Start Date : 08/22/2011
End Date : 12/09/2011
Modality : FACE-TO-FACE
Credits : 3

Instructor Information

Name : DeShay Voss
OC Email : dvoss@odessa.edu
OC Phone # : 432-335-6499

Office Hours

Monday- 9-10
12-1
3-4

Tuesday- 8:30-9:30
11:30-1:30

Wednesday- 9-10
12-1

Thursday- 9-9:30
11:30-1

Course Description

This course presents application of financial accounting concepts and principles for partnerships and corporations. Managerial and cost accounting are introduced: cost behavior, budgeting, responsibility accounting, cost systems and product costing, CVP, standard costs, variance analysis and incremental analysis. Learning activities are designed to allow students to apply acquired knowledge to exercises and problem-solving situations. Manual and computer applications allow students to integrate learned techniques and practices into problem-solving situations.

Prerequisites/Corequisites

PERREQUISITE: ACCT 2301

Scans

1, 3, 4, 6, 8, 9

Course Objectives

The purpose of the course is to continue the preparation of business students for more advanced business and accounting courses. Emphasis is on familiarization with corporate accounting and utilization of accounting information for decision making.

- A. The course will illustrate accounting for corporate equity transactions: stock issues, treasury stock, dividends, ect.
- B. It will also illustrate corporate bond accounting: bond issues, interest, premium and discount, ect.
- C. It will demonstrate accounting procedures for a manufacturing enterprise: cost systems, product costing, standard costs, variances.

- D. The course will integrate basic management concepts with accounting information to demonstrate how managers make various decisions.
- E. The course will provide knowledge regarding budget preparation and its importance in planning and control.
- F. The course will provide knowledge regarding responsibility accounting systems and performance evaluations,
- G. The course will illustrate the accounting for various partnership transactions.

COURSE REQUIREMENTS:

- A. Reading of the assigned materials and preparation in class discussion.
- B. Preparation of solutions in good form for all assigned problems and exercises.
- C. Intangibles (attitude, attendance, preparation).
- D. Satisfactory performance on examinations.

Required Readings/Materials

The following are *required* readings/materials:

Fundamental Accounting Principles, Wild et.al, 20th Edition

McGraw Hill Connect Access Code

Course Requirements (Lectures, Assignments and Assessments)

Unit One	Chapter 12 Lecture and Computer Generated Assignment Chapter 13 Lecture and Computer Generated Assignment Exam 1	09/07/11
Unit Two	Chapter 14 Lecture and Computer Generated Assignment Chapter 15 Lecture and Computer Generated Assignment Chapter 17 Lecture and Computer Generated Assignment Exam 2	09/26/11
Unit 3	Chapter 23 Lecture and Computer Generated Assignment Chapter 24 Lecture and Computer Generated Assignment	10/12/11

	Chapter 25 Lecture and Computer Generated Assignment	
	Exam 3	
	Discuss Presentation	TBA
Unit 4	Chapter 18 Lecture and Computer generated Assignment	11/02/11
	Chapter 19 Lecture and Computer Generated Assignment	
	Chapter 20 Lecture and Computer Generated Assignment	
	Exam 4	
Unit 5	Chapter 21 Lecture and Computer Generated Assignment	11/21/11
	Chapter 22- Lecture and Computer Generated Assignment	
	Exam 5	

Grading Policy

METHOD OF EVALUATION:

TEST	100
TEST	100
TEST	100
TEST	100
TEST	100
FINAL	100
PAPER	75
HOMEWORK	210
PARTICIPATION	280

PRESENTATION 150
1315 TOTAL POINTS

MAKE UP EXAMS

Make up exams will not be given

LATE WORK

Late work will not be accepted.

Special Needs

Odessa College complies with Section 504 of the Vocational Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990. If you have any special needs or issues pertaining to your access to and participation in this or any other class at Odessa College, please feel free to contact me to discuss your concerns. You may also call the Office of Disability services at 432-335-6861 to request assistance and accommodations.

Learning Resource Center (Library)

The Library, known as the [Learning Resources Center](#), provides research assistance via the [LRC's catalog \(print books, videos, e-books\)](#) and [databases \(journal and magazine articles\)](#). [Research guides](#) covering specific subject areas, [tutorials](#), and the "[Ask a Librarian](#)" service provide additional help.

Student E-mail

Please access your [Odessa College Student E-mail](#), by following the link to either set up or update your account: <http://www.odessa.edu/gmail/>. **All assignments or correspondence will be submitted using your Odessa College email.**

Student Portal

Please access your [Odessa College Student E-mail](#), by following the link to either set up or update your account: <http://www.odessa.edu/gmail/>. **All assignments or correspondence will be submitted using your Odessa College email.**

Technical Support

For Blackboard username and password help and for help accessing your online course availability and student email account contact the Student Success Center at 432-335-6878 or online at https://www.odessa.edu/dept/ssc/helpdesk_form.htm.

Important School Policies

For information regarding student support services, academic dishonesty, disciplinary actions, special accommodations, or student's and instructors' right to academic freedom can be found in the [Odessa College Student Handbook](#).

Students are responsible for checking for changes frequently as this syllabus may be updated often, as needed.