



Center of Excellence - *Business*
Department Chair - *Dr. Marina Grau*
Program Coordinator – *Dr. Mesfin Genanaw*

Instructor- *Atef Abuelaish*

SYLLABUS – ACCT 2302 - CRN 14995 - FALL 2016

Principles of Managerial Accounting

3 credit hour course / 48 hours per semester/ 16 weeks

***** *Textbook information – see pages 4 - 6* *****

Stafford Campus – Room 226 from 08/22 to 12/11/2016.

Meetings Mondays & Wednesdays 11:00 AM – 12:30 PM

Instructor Information:

Instructor:	Atef Abuelaish
Office Location:	Southwest college
Office Hours:	Use Cell Phone To Contact Me
Phone #:	832-474-1118
Email:	Atef.abuelaish1@hccs.edu

Office Location and Hours

Please feel free to contact me concerning any problems that you are experiencing in this course. You do not need to wait until you have received an unaccepted grade to you, before asking for my assistance. Your preference in my class is very important to me. Please use the tutoring time available at campuses for your benefits, and/or call me if you are in need of any more assistant.

Course Description:

This course covers the fundamentals of financial accounting, including double-entry accounting and the accounting cycle. Other topics include cash, receivables, inventories, plant assets, liabilities, partnerships, corporation, investments, and statement of cash flows and interpretation of financial statements.

Course Goals:

The primary purpose of this course is to help managers make decisions that support the achievement of an organization's financial goals and objectives. The course is designed to provide a comprehensive and contemporary foundation for the kinds of accounting data used by managers in organizations today.

Throughout the course, the focus is on the acquisition, analysis and application of accounting information in the management decision process.

The course is designed to meet the needs of those students who are preparing for a career in accounting and/or taxation including credit hours and preparation for CPA uniform exam.

Instructional Methods:

As instructor, I want my students to be successful. I feel that it is my responsibility to provide you with knowledge concerning the field of accounting.

As student wanting to learn about the field of Accounting, it is your responsibility to read the textbook, submit assignments on the due date, study for the exams, participate in classroom activities, attend class, and enjoy yourself while experiencing the real world of accounting.

As student wanting to learn about the field of accounting, it is your responsibility to read the textbook, submit assignments on the due date, study for the exams, participate in classroom activities, attend class, and enjoy yourself while experiencing the real world of taxation.

I believe that engaging the students in the learning is essential for teaching to be effective, you will spend the majority of class time involved in collaborative activities.

You will be involved in discussion with your classmates and your instructor. As you will want to contribute to these discussions, you will need to come to class prepared to discuss, analyze and evaluate information from your text and other assigned readings.

Educational Credit for the CPA Exam:

The Texas State Board of Public Accountancy (Board) requires that you have completed a baccalaureate or higher degree from a Board recognized institution of higher education to study at a Board recognized Texas community college to complete the educational requirements to qualify for the CPA Exam. Houston Community College is recognized as a qualifying Texas community college. This means that you have to have graduated from a recognized, four-year college BEFORE the first day of this class if you want this class to fulfill the Board's education requirements to sit for the CPA Exam.

The Texas State Board of Public Accountancy (TSBPA) awarded Houston Community College the designation to offer "Qualifying Educational Credits for the CPA Examination."

Section Web Address:

<http://connect.mheducation.com/class/a-abuelaish-fall-2016-semester---acct-2302--crn--14995>

Disability discrimination statement

Houston Community College is committed to providing an accessible and supportive environment for students with disabilities. HCC does not tolerate acts of disability discrimination. It is the policy of HCC to provide academic adjustments and auxiliary aids and services to students with disabilities. The Disability Support Service Office and/or Ability Service Office at each college of the Houston Community College is responsible for arranging reasonable accommodations for all qualified students with documented disabilities to ensure equal access to all programs and activities at HCC.

Any student that believes that he or she has been subjected to discrimination based on disability is encouraged to report the discrimination immediately to the college's Dean of Student Services or to the college's relevant Instructional Dean. Students are encouraged to seek assistance from their ADA counselor for assistance through the reporting process. To report disability discrimination, a student may contact one of the following in the "Contact Us" area in the right column.

The Dean, in coordination with the HCC Office of Institutional Equity, will attempt to resolve the conflict informally. If attempt at informal resolution of the problem is unsuccessful, or if the student deems that informal resolution is undesirable, the college officer will assist the student in filing of a formal complaint with the HCC Office of Institutional Equity. The student may also bypass their respective college level administrator, and contact the Office of Institutional Equity directly at (713) 718-8172 to speak with one of the staff members; or the student may fill out the intake form online which is available on HCC's website under Office of Institutional Equity.

HCC is committed to conducting prompt investigations of all allegations of disability discrimination. Any students, administrators, staff and/or contract staff found to have engaged in acts of discrimination based on disability or any other conduct or discrimination prohibited by Section 504 or Title II will be promptly disciplined, to include, if circumstances warrant, up to and including suspension or expulsion for students and suspension or termination of employment for staff. HCC encourages its students and staff to work together to prevent acts of discrimination of any kind

ASSIGNMENT SCHEDULE
ACCT 2302 - Principles of Managerial Accounting

CRN # 14995 – Stafford Campus – Room 226

Meet NO.	Dates	Chapter	Topic	Homework Assignment
1	08/22	13	Analysis of Financial Statements	
2	08/24	13	Analysis of Financial Statements	<i>Using Connect – 6 Questions & LS For 60 Points.</i>
3	08/29	1	Managerial Accounting Concepts and Principles	
4	08/31	1	Managerial Accounting Concepts and Principles	<i>Using Connect – 7 Questions & LS For 60 Points.</i>
5	09/05	NO CLASS	LABOR DAY	
6	09/07	2	Job Order Costing and Analysis	
7	09/12	2	Job Order Costing and Analysis	<i>Using Connect – 6 Questions & LS For 60 Points.</i>
8	09/14	3	Process Costing and Analysis	
9	09/19	3	Process Costing and Analysis	<i>Using Connect – 6 Questions & LS For 60 Points.</i>
10	09/21	REV. / EXAM 1	Chapters 13, 1, and 2	<u>Exam 1</u> <i>Using Connect – 3 PARTS For 60 Points; <u>In class room</u></i>
11	09/26	4	Activity-Based Costing and Analysis	
12	09/28	4	Activity-Based Costing and Analysis	<i>Using Connect – 7 Questions & LS For 60 Points.</i>

13	10/03	5	Cost Behavior and Cost-Value-Profit Analysis	
14	10/05	5	Cost Behavior and Cost-Value-Profit Analysis	<i>Using Connect – 7 Questions & LS For 60 Points.</i>
15	10/10	6	Variable Costing and Analysis	
16	10/12	6	Variable Costing and Analysis	<i>Using Connect – 7 Questions & LS For 60 Points.</i>
17	10/17	Group Cases 1	Group Cases 1	
18	10/19	REV. / EXAM 2	Chapters 3, 4, and 5	<u>Exam 2</u> <i>Using Connect – 3 PARTS For 60 Points; <u>In class room</u></i>
19	10/24	7	Master Budget and Performance Planning	
20	10/26	7	Master Budget and Performance Planning	<i>Using Connect – 7 Questions & LS For 60 Points.</i>
21	10/31	8	Flexible Budgets and Standard Costs	
22	11/02	8	Flexible Budgets and Standard Costs	<i>Using Connect – 6 Questions & LS For 60 Points.</i>
23	11/07	9	Performance Measurement and Responsibility Accounting	
24	11/09	9	Performance Measurement and Responsibility Accounting	<i>Using Connect – 7 Questions & LS For 60 Points.</i>
25	11/14	REV. / EXAM 3	Chapters 6, 7, and 8	<u>Exam 3</u> <i>Using Connect – 3 PARTS For 60 Points; <u>In class room</u></i>
26	11/16	10	Relevant Costing for Managerial Decisions	
27	11/21	10	Relevant Costing for Managerial Decisions	<i>Using Connect – 8 Questions & LS For 60 Points.</i>

28	11/23	11	Capital Budgeting and Investment Analysis	
29	11/28	11	Capital Budgeting and Investment Analysis	<i>Using Connect – 7 Questions & LS For 60 Points.</i>
30	11/30	Group Cases 2	Group Cases 2	<u>In class room</u>
31	12/05	REV.	ALL Course Revision	
32	12/07	FINAL	COURSE FINAL EXAM Chapters <u>1 to 11. And 13</u>	<i>Using Connect – 3 PARTS for 60 Points. <u>In class room</u></i>

Assignment Schedule:

An assignment schedule is attached to this syllabus. This schedule will be followed throughout this course. Any modifications to this schedule will be announced in class.

Reminder: Official Day of record FALL 2016; 16 week classes 08/22/2016 and ends 12/11/2016.

The official day of record is 09/06/2016 (Tuesday)

Instructor Website:

McGraw – Connect.

- 1- Go to the Connect Web site address. [<http://www.connect.mcgraw-hill.com/connect>].
- 2- Click on register now.
- 3- Enter your email address.
Tip: If you already have a McGraw-Hill account, you will be asked for your password and will not be required to create a new account.
- 4- Enter a registration code [if you got the textbook from any source different than online, from connect] or choose buy online to purchase access online.
- 5- Follow the on - screen directions.
Tip: Please choose your security question and answer carefully. You will be asked for this information if you forget your password.

- 6- When registration is complete, click on Go to Connect now.
- 7- You are now ready to use Connect.
- 8- Your course materials are under your course title [ACCT 2302].

Examinations:

- 1. There are no make-up exams.
- 2. There are three exams and the FINAL exam.

Exams # 1, 2, and 3 cover, each; 3 chapters.

FINAL EXAM covers chapters 01 to 11 & 13, equal 60 points.

Evaluation Requirements:

Three Exams	180 points
Homework using Connect	720 points
Course Orientation, 2 Group Cases, Course Survey	40 points
FINAL EXAM using Connect	60 points
Total Points	1000 points

HCC Grading Scale

Percentage	Grade	Points
90 - 100% =	A	(900 to 1000 points)
80 - 89% =	B	(800 to 899 points)
70 - 79% =	C	(700 to 799 points)
60 - 69% =	D	(600 to 699 points)
BELOW 60% =	F	(0 to 599 points)

Textbook and Related Material (Required):

Textbook:

ACCT 2302 Principles of Accounting II: Managerial of Accounting - 5th Edition.

John J. Wild: McGraw-Hill Irwin, ISBN 1259690440 - 9781259690440

Special Edition For Houston Community College.

Evaluation and Requirements:

Students are expected to read all assigned chapters, complete and submit all assignments on due date, and attend all classes. The nature of the course is such that perfect attendance is essential for mastery of the course content. A missed class can never be duplicated.

Accounting is best learned through doing. Therefore, there are always homework assignments to do. This will require a considerable commitment of time and effort from you. Typically, the successful student in college can count on 3 hours of independent study for every hour in the classroom.

Your final grade for this course will be based on how well you do in meeting the evaluation requirements listed on your assignment schedule and applying the grading scale which is listed before.

Students with Disabilities:

Any student with a documented disability (e.g. physical, learning, psychiatric, vision, hearing, etc.) who needs to arrange reasonable accommodations must contact the Disabilities Services Office at the respective college at the beginning of each semester. Faculty is authorized to provide only the accommodations requested by the Disability Support Services Office.

Academic Honesty:

Students are responsible for conducting themselves with honor and integrity in fulfilling course requirements. Penalties and/or disciplinary proceedings may be initiated against a student accused of scholastic dishonesty. "Scholarly dishonesty" includes, but is not limited to, cheating on a test, plagiarism, and collusion.

Cheating on a test includes:

- Copying from another students' test paper;
- Using materials not authorized by the person giving the test;
- Collaborating with another student during a test without authorization;
- Knowingly using, buying, stealing, transporting, or soliciting in whole or part the contents of a test that has not been administrated;
- Bribing another person to obtain a test that is so is administrated.

Plagiarism means the appropriation of another's work and the unacknowledged incorporation of that work in one's own written work offered for credit.

Collusion mean the unauthorized collaboration with another person in preparing written work offered for credit. Possible punishments for academic dishonesty may include a financial aid, job placement, est. – to stay in class and improve your academic performance.

Class Attendance:

Students are expected to attend class regularly. Students are responsible for materials covered during their absences, and it is the student's responsibility to consult with the instructor for any make-up assignments. Although it is the responsibility of the student for non-attendance, the instructor has full authority to drop a student for excessive absences. A student may be dropped from any course for excessive absences after the student has accumulated absences of 12.5% of the hours of instruction. For example, in a 3 credit hour lecture class meeting 3 hours per week, a student may be dropped after 6 hours of absence.

Drops and Withdrawals:

It is the responsibility of each student to officially drop or withdraw from a course. Failure to officially withdraw may result in the student receiving a grade of F in the course. Procedures for withdrawing from a class are found in the Student Handbook.

- September 06th, 2016; Official Day of Record.
- September 06th, 2016; Last Day for 100% Refund.
- September 07th, 2016; Last Day for 70% Refund.
- September 13th, 2016; Last Day for 25% Refund.
- October 28th, 2016; last day of Administrative/Student withdrawal.
- December 11th, 2016; Semester Ends.

International Students: Receiving a “W” in a course may affect the status of your student visa. Once a “W” is given for the course, it will not be changed to an “F” because of visa considerations.

New Policy: Students who repeat a course three or more times will face significant tuition/fee increases at HCC and other Texas public colleges and universities. Please seek tutoring or other assistance prior to considering course withdrawal.

Incompletes:

The grade of “I” (incomplete) is conditional and at the discretion of each instructor. **I do NOT issue the grade of incomplete.**

Tutoring/Lab Hours:

This will be posted in the Learning Web during the second week of the semester.

SCANS – Secretary’s Commission for Achieving Necessary Skills:

Detailed SCANS information on this course is available from your instructor. For additional information about SCANS, go to:

wdr.doleta.gov/SCANS/teaching

SCANS – Secretary’s Commission for Achieving Necessary Skills

The Secretary’s Commission on Achieving Necessary Skills (SCANS) from the U.S. Department of Labor was asked to examine the demands of the workplace and whether our students are capable of meeting those demands. Specifically, the Commission was directed to advise the Secretary on the level of skills required to enter employment. In carrying out this charge, the Commission was asked to do the following:

Define the skills needed for employment

Propose acceptable levels of proficiency

Suggest effective ways to assess proficiency, and

- Develop a dissemination strategy for the nation’s schools, businesses, and homes

SCANS research verifies that what we call workplace know-how defines effective job performance today. This know-how has two elements: *competencies* and a *foundation*. This report identifies five competencies and a three-part foundation of skills and personal qualities that lie at the heart of job performance. These eight requirements are essential preparation for all students, whether they go directly to work or plan further education. Thus, the competencies and the foundation should be taught and understood in an integrated fashion that reflects the workplace contexts in which they are applied.

Workplace Competencies	Foundation Skills
<p>Resources: allocating time, money, materials, space, staff</p> <p>Interpersonal Skills: working on teams, teaching others, serving customers, leading, negotiating, and working well with people from culturally diverse backgrounds</p> <p>Information: acquiring and evaluating data, organizing and maintaining files, interpreting and communicating, and using computers to process information</p> <p>Systems: understanding social, organizational, and technological systems, monitoring and correcting performances, and designing or improving systems</p> <p>Technology: selecting equipment and tools, applying technology to specific tasks, and maintaining and troubleshooting technologies</p>	<p>Basic Skills: reading, writing, arithmetic and mathematics, speaking and listening</p> <p>Thinking Skills: thinking creatively, making decisions, solving problems, seeing things in the mind's eye, knowing how to learn, and reasoning</p> <p>Personal Qualities: individual responsibility, self-esteem, sociability, self-management and integrity</p>

SCANS workplace competencies and foundation skills have been integrated into Federal Income Tax for Partnerships & Corporations, and are exhibited in the SCANS schedule.