

LAMAR STATE COLLEGE ORANGE SYLLABUS
Financial Services
Academic Division
Principles of Managerial Accounting - ACCT 2302
Online

COURSE INFORMATION

Instructor Name	Ryan Holland
Building/Office Number	105.31 - Academic Building
Office Hours	M/F: 8:00AM – 12:00PM, W/TR: 8:00-9:15, or by appointment.
Virtual Hours	By appointment.
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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

Pre-requisites/Co-requisites

ACCT 2301

Required Textbook & Materials

Financial & Managerial Accounting" 20th Edition: By Mark Bettner, Jan Williams and Kevin Smith.

Access to the McGraw-Hill Connect Accounting system and a calculator are required for this course

Upon registration for classes, LSCO students are automatically charged \$14 per semester credit hour for access to all required textbooks, lab manuals, lab codes, and electronic books on the first day of class through the Gator Book Pack. Information about the LSCO Gator Book Pack as

well as responses to common FAQs can be found on LSCO's [webpage](#). ALL STUDENTS WILL HAVE UNTIL THE SECOND DAY OF THE SEMESTER TO OPT-OUT OF THE GATOR BOOK PACK.

Every student MUST have access to the required textbooks by the week of class. The student will be responsible for all assignments given. Failure to have a text may result in being dropped from the class. Failure to follow instructions (written or oral) will result in penalties.

Course Learning Outcomes (CLOs)

Upon successful completion of this course, students will acquire the following course learning outcomes:

Course Level Learning Outcomes (ACGM or WECM)	Associated Course Activities/Assignments/Projects
1. Identify the role and scope of financial and managerial accounting and the use of accounting information in the decision-making process of managers.	Chapters: Chapter 16: Management Accounting: A Business Partner Chapter 17: Job Order Cost Systems and Overhead Allocations *All chapter readings, smartbook assignments, and assignments related to the above chapters help accomplish the CLO.

Course Level Learning Outcomes (ACGM or WECM)	Associated Course Activities/Assignments/Projects
2. Define operational and capital budgeting, and explain its role in planning, control, and decision-making.	Chapters: Chapter 23: Operational Budgeting Chapter 26: Capital Budgeting *All chapter readings, smartbook assignments, and assignments related to the above chapters help accomplish the CLO.
3. Prepare an operating budget, identify its major components, and explain the interrelationships among its various components.	Chapter: Chapter 23: Operational Budgeting *All chapter readings, smartbook assignments, and assignments related to the above chapters help accomplish the CLO.
4. Explain methods of performance evaluation.	Chapters: Chapter 21: Incremental Analysis Chapter 23: Operational Budgeting Chapter 24: Standard Cost Systems *All chapter readings, smartbook assignments, and assignments related to the above chapters help accomplish the CLO.
5. Use appropriate financial information to make operational decisions.	Chapters: Chapter 19: Costing and the Value Chain Chapter 20: Cost-Volume-Profit Analysis Chapter 21: Incremental Analysis Chapter 26: Capital Budgeting *All chapter readings, smartbook assignments, and assignments related to the above chapters help accomplish the CLO.

Course Level Learning Outcomes (ACGM or WECM)	Associated Course Activities/Assignments/Projects
6. Demonstrate use of accounting data in the areas of product costing, cost behavior, cost control, and operational and capital budgeting for management decisions.	Chapters: Chapter 17: Job Order Cost Systems and Overhead Allocations Chapter 18: Process Costing Chapter 19: Costing and the Value Chain Chapter 20: Cost-Volume-Profit Analysis Chapter 23: Operational Budgeting Chapter 24: Standard Cost Systems Chapter 26: Capital Budgeting *All chapter readings, smartbook assignments, and assignments related to the above chapters help accomplish the CLO.

Course Topical Outline/Major Assignment Schedule

Module 1:

July 08 – July 14, 2026

Chapter 16: Management Accounting: A Business Partner

Chapter 17: Job Order Cost Systems and Overhead Allocations

Chapter 18: Process Costing

Module 2:

July 15 – July 21, 2026

Chapter 19: Costing and the Value Chain

Chapter 20: Cost-Volume-Profit Analysis

Midterm Exam:

July 22 – July 24, 2026

Chapters 16 - 20

Module 3:

July 25 – July 31, 2026

Chapter 21: Incremental Analysis

Chapter 23: Operational Budgeting

Module 4:

August 1 – August 7, 2026

Chapter 24: Standard Cost Systems

Chapter 26: Capital Budgeting

Final Exam:

August 8 – August 11, 2026

Chapters 21, 23, 24, 26

Section	Chapters Covered	Assignments Available	Assignments Due
Section 1	Chapters 16 - 18	07/08/2026	07/14/2026
Section 2	Chapters 19 - 20	07/15/2026	07/21/2026
Midterm	Chapters 16 - 20	07/22/2026	07/24/2026
Section 3	Chapters 21 & 23	07/25/2026	07/31/2026
Section 4	Chapters 24 & 26	08/01/2026	08/07/2026
Final	Chapters 21, 23, 24, & 26	08/08/2026	08/11/2026

COURSE POLICIES

Academic Honesty

Faculty who suspect violation of academic honesty, cheating, plagiarism, collusion, or abuse of resource materials may assign an academic penalty. Students must be notified of their right to appeal before the academic penalty is imposed.

Students subject to penalty due to academic honesty have the right to appeal the decision. Refer to the current LSCO Catalog for details on the appeal process.

Electronic Communication

LSCO students are required to use either their LSCO Blackboard account or their LSCO email account (Office 365 / Microsoft Outlook) for all electronic communication. In order to ensure the privacy and identity of the student communicating via electronic methods, LSCO faculty will direct students to use their LSCO email accounts rather than personal accounts. If a student has trouble accessing their LSCO email account, they should contact the LSCO Help Desk at (409) 882-3033 or helpdesk@lSCO.edu.

Attendance Requirements

Federal regulations require students who receive financial aid to have begun “attending” and participate substantially in each course for which they are enrolled on or before the official census reporting date outlined on the LSCO Academic Calendar. Students documented as “not

attending” a course upon the census date are assumed (for financial aid purposes) to have not begun attendance for that course, negatively affecting their financial aid eligibility and disbursement.

Attendance in an **ONLINE** course is verified by substantial participation in the course on or before the census date published in the LSCO Academic Calendar. Substantial participation in this online course is defined as logging in and completing/participating in at least one requirement of the course. ***Note: Simply logging in to your online course does not constitute attendance.***

Hybrid classes are a mix of face-to-face and online environments. Students will be expected to attend a certain number of classes as required by the instructor. (Include the policy on absences and tardiness.) In addition to classroom attendance, your weekly active participation in the online component (Blackboard and/or homework software) will be considered and expected.

Make-up Work Policy

All assignments and tests are to be submitted by the due date. If for some reason a student is not able to complete an assignment within the required date range, they must contact the instructor within 2 days after the due date to discuss potential remedies.

Classroom Etiquette

- **Face-to-Face** – Respect your fellow classmates and instructor.
- **Online** - Since face-to-face meetings in the classroom may be replaced by online meetings through discussion boards, emails, and/or Blackboard Collaborate, students are expected to follow the rules of netiquette in these forums.
- **Hybrid** - When face-to-face meetings in the classroom are replaced by online meetings through discussion boards, emails, and/or Blackboard Collaborate, students are expected to follow the rules of netiquette in these forums.

Exam Policy

Exams will be administered online on the scheduled dates. Failure to take and complete the exam within the scheduled dates may result in an exam grade of 0.

Responsible Use of Artificial Intelligence (AI)

Students should use AI technology responsibly and ethically. This includes refraining from using AI to engage in harmful or unethical activities, such as generating false information, spreading misinformation, or engaging in malicious behaviors. The use of AI should align with the principles of academic integrity, honesty, and respect for others. Students are responsible for adhering to LSCO's Academic Honesty policy found in the Catalog. LSCO's full AI policy can be found at [AI Policy | Lamar State College Orange \(lsc.edu\)](https://lamarstatecollegeorange.edu/ai-policy)

Expected Time Requirement for this Course

For every hour in class (or unit of credit), students should expect to spend at least two to three hours per week studying and completing assignments. For a 3-credit-hour class, students should prepare to allocate approximately six to nine hours per week outside of class in a 16-week session OR approximately twelve to eighteen hours in an 8-week session. All Online/Hybrid students should expect to spend at least as much time in this course as you would in the traditional, face-to-face class.

Grades will be calculated as follows:

A = 90% - 100%

B = 80% - 89%

C = 70% - 79%

D = 60% - 69%

F = below 60%

Smartbook Assignments 1,000 points

Quiz/Homework Assignments 1,000 points

Midterm Exam 500 points

Final Exam 500 points

TOTAL 3,000 points

Smartbook Assignments: The semester is divided into four sections with multiple chapters assigned to each section. For each chapter, Smartbook assignments are adaptive reading assignments that will be available on McGraw-Hill Connect. Smartbook assignments must be completed by the due date given to receive points. Grading will be based on percentage completion on the due date.

Homework Assignments: The semester is divided into four sections with multiple chapters assigned to each section. For each chapter, homework problems will be available on McGraw-Hill Connect. Homework problems must be completed by the due date given. You will be allowed two attempts to complete each homework assignment correctly. I will only use your HIGHEST score regardless of attempt in calculating your final grade.

Exams: The semester is divided into four sections with multiple chapters assigned to each section. After Sections 1 & 2 are complete, the Midterm Exam will be administered online. After Sections 3 & 4 are complete, the Final Exam will be administered online. The Final Exam will only cover Sections 3 & 4. You will be allowed only one attempt to complete each exam.

Instructor Response Time

The instructor will respond to emails within 24 hours, excluding weekends and holidays. On weekends and holidays, the instructor will respond to emails from students within 24 hours of the first business day following the weekend or holiday.

Participation Requirements

Weekly participation and engagement in the courses are critical for student success. Assignments should be completed by the due date. Students should also refer to the instructor's attendance policy for additional information. (See *LSCO Catalog, Class Attendance*.)

Review of Test Grades

If at any time a student has a question or concern about a specific grade they should reach out to the instructor ASAP by email. Student must contact the instructor within 3 days of receiving the grade.

Student's Responsibility

This syllabus contains information, policies, and procedures for a specific course. By enrolling, the student agrees to read, understand, and abide by the rules, policies, regulations, and ethical standards of Lamar State College Orange as those contained in the current LSCO Catalog and schedule of classes.

Syllabus Content

The instructor reserves the right to make changes to this syllabus if deemed necessary. All changes will be provided to the students orally or in writing before the implementation of the change.

Textbook and Required Materials Access

Every student MUST have access to the required textbooks by the second week of class. The student will be responsible for all assignments given. Failure to have a text may result in being dropped from the class. Failure to follow instructions (written or oral) will result in penalties.

STUDENT SUPPORT RESOURCES

Mental Health Resources

TimelyCare is a virtual health and well-being platform that is available 24/7 for all non-dual credit enrolled LSCO students. There is no cost to eligible students for this service. TimelyCare's providers offer emotional support, mental health counseling, health coaching, psychiatry, and basic needs support. Non-Dual Credit students enrolled in classes can log in to the TimelyCare website or app available at timelycare.com/LSCO.

Advocacy Information

Any student who faces challenges securing their food or housing and believes this may affect their performance in the course is encouraged to contact the advising office for guidance on how to identify possible resources. Please notify the instructor of your circumstance if you are comfortable doing so.

Equal Opportunity to Educational Programs

Lamar State College Orange (LSCO) is an equal opportunity educational institution and does not discriminate against any person regardless of race, sex, color, religion, national origin or ancestry, age, marital status, disability, sexual orientation, gender identity, or veteran status, in admissions, educational programs, student activities or employment. For further information about this policy, contact the Accessibility Coordinator at (409) 882-3393.

Title IX of the Education Amendments

LSCO prohibits discrimination, including sexual harassment and retaliation, against any student on the basis of race, color, religion, gender, national origin, disability, or any other basis prohibited by law. Any student who believes that he or she has experienced prohibited conduct or believes that another student has experienced prohibited conduct should immediately report the alleged acts to the Title IX Coordinator, Joseph Hargrave joseph.hargrave@lSCO.edu.

Blackboard Resources

LSCO students will access Blackboard through the MyGator portal. Login credentials will use the following format: **NetID@my.lSCO.edu/Password**. For help in identifying your NetID/Password, visit <https://netid.lSCO.edu:8443/LamarWeb-1.0.0/UserRequest.jsp>.

Blackboard student resource videos and help-sites are available at <https://www.lSCO.edu/distanceed/blackboard-student.asp>.

Career Coach

Lamar State College Orange provides career advising services to all students and alumni through Career Coach, an online career planning tool. Career Coach assists students through all phases of developing, initiating, and implementing career plans.

Information regarding employment opportunities and career options are provided along with access to live local job postings. Full-time and part-time employment opportunities, as well as internships, are available through Career Coach. Access <https://www.lSCO.edu/advising/career-planning.asp> for more details on how to use LSCO's Career Coach to plan for and learn more about your future career.

Gator Assistance Services

Lamar State College Orange provides currently enrolled technical students support for daycare costs as well as other services.

Access <https://www.lSCO.edu/advising/gator-assistance.asp> for details on assistance services.

OASIS (formerly) Gator Success Center

Students are encouraged to make an appointment or walk in to receive tutoring, support services, or access to an open computer lab. Face-to-face and online supplemental instruction sessions are available to help students through any LSCO course. Reach out to learning.center@lSCO.edu for more information on how students can receive academic support.

Library Services

Students are encouraged to visit library.lSCO.edu to find the library's current operating hours, access the catalog to locate print materials, and access GatorSearch to explore the vast electronic collection. The library provides over 77 electronic database collections that include eBooks, newspapers, magazines, academic journals, and streaming video. The physical library contains a specialized collection of research materials specifically chosen to support the degrees and courses offered. Additionally, Students with research questions or questions about library services are encouraged visit the library in person, call 409-882-3352, access the chat on the library webpage, or to email their question to lscolibrary@lSCO.edu.

Student with Disabilities

Under the Texas State System, Lamar State College Orange complies with Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, pertaining to the provision of reasonable academic adjustments/auxiliary aids for students with disability. We strive to provide reasonable academic adjustments/auxiliary aids to students who request and require them.

Students who believe they have a disability requiring an academic adjustment/auxiliary aid are encouraged to contact the Accessibility Coordinator at (409) 882-3393 or visiting the Advising Office located on the first floor of the Ron Lewis Library Building (RLB) room 113. Students are encouraged to apply before the start of the semester when at all possible. The Accommodation Request Form and details regarding the appropriate documentation needed can be found here: <https://www.lSCO.edu/advising/disability.asp>. Once approved, the signed accommodation form provided by the Accessibility Coordinator must be submitted to the instructor at least two business days in advance of need.

Upswing 24/7 FREE Tutoring Services

Lamar State College Orange provides currently enrolled students with access to online tutoring through a partnership with Upswing, an online tutoring platform. Tutors are available 24/7 online in almost every subject.

Access <https://www.lSCO.edu/tutoring/online-tutoring.asp> for details on how to log-in to the FREE services.

INSTITUTIONAL POLICIES

Campus Closure

In the event of an emergency campus closure in excess of three class days, Lamar State College Orange's classes will continue via the use of Blackboard. In such an instance, the college website, www.lSCO.edu, will have information concerning the event and anticipated re-opening plans.

Civility

Please be considerate of other classmates' feelings, ethnic background, cultural differences, situations, and level of maturity. Students will be asked to leave the course if disruptive or inappropriate behavior is exhibited in any of the course requirements. If your instructor feels that you have not contributed appropriately to course requirements, your final course grade may be reduced accordingly.

The instructor reserves the right to manage a positive learning environment and will not tolerate inappropriate conduct in the course. Rude correspondence (discourteous or impolite, especially in a deliberate way) in e-mails, telephone calls, in person, or comments made to other class members, the instructor, or the office staff.

Contingency Plans

Students should develop a backup plan should their computer system or their Internet provider fail. Computer or internet connectivity issues are not valid excuses for missing a deadline. The College provides many opportunities for using computer equipment, as do many public libraries. Refer to the [LSCO website](#) for operational hours of the Library and Success Center.

Credit Transfer

Students should check in advance with the institution to which they plan to transfer credit to confirm transferability.

Criminal Background Policy

LSCO awards some certificates and degrees in which a criminal history MAY disqualify candidates from becoming licensed, certified, and/or employed upon degree/certificate completion. Students with a criminal background enrolling in courses leading to a degree/certificate in Criminal Justice, Cosmetology, Emergency Medical Technology, Massage Therapy, Medical Assisting, Vocational Nursing (VN), Registered Nursing (RN), Pharmacy Technician, Real Estate, or Teacher Preparation program are **STRONGLY ENCOURAGED** to discuss the certification and/or licensing regulations of the program with the program director listed in order to learn more about the current guidelines related to criminal history as well as the right of individuals to request a criminal history evaluation letter.

Drops and Withdrawals

Never attending or ceasing to attend classes DOES NOT constitute a drop or withdrawal. You remain registered until you request a drop from the instructor. Failure to act in a timely manner will result in an "F" grade for the course. **It is the student's responsibility to follow up with the LSCO advising office to ensure that all drops/withdrawals are processed as desired.**

Grade of "Incomplete"

The grade of "I" may be given when any requirement of the course, including the final examination, is not completed. Students seeking an incomplete should have completed 75% of the course requirements and be passing the course at the time of the request. Arrangements

to complete deficiencies in a course should be made ***in advance*** of the end of the semester with the instructor. The instructor will process the Incomplete form online, and a confirmation will be sent to the student's LSCO email.

Incomplete work must be finished during the next long semester. If not, the Office of Admission and Records must change the "I" grade to the grade of "F." The course must then be repeated if credit is desired. An "I" grade also automatically becomes an "F" if the student registers for the course prior to removing the deficiencies and receiving a grade change. The instructor may record the grade of "F" for a student who is absent from the final examination and is not passing the course.

Grade Appeals and the Academic Grievance Process

Grade determination and awarding of grades in a course are the responsibility of the instructor and should be calculated according to college policy, procedures, and written details provided in the course syllabus. NOTE: Final grades are available to students within 48 hours of the instructor posting the grade in Banner. Students may view final grades by logging into MyGator and then accessing Gator Self-Service.

An academic appeal process is afforded to students who desire to dispute a grade or any decision that affects the student's ability to complete and earn a grade for the course provided it is not related to a violation outlined in the LSCO Student Code of Conduct. If an informal conference with the faculty member regarding an academic complaint fails to reach the outcome requested by the student, the student may initiate the formal process outlined below. Even after initiating the formal complaint process, students are encouraged to seek informal resolution of their concerns. A student whose concerns are resolved may withdraw a formal complaint at any time.

Refer to the current catalog or for details on the formal grade appeal process.

Institutional Educational Goals

Lamar State College Orange has identified seven educational goals to specify the knowledge and skills that students should gain from completing academic and technical programs with the College. These goals are:

1. Critical thinking (General Education, Technical) – Students will be able to demonstrate creative thinking, innovation, inquiry, analysis, evaluation, and synthesis of information.
2. Communication (General Education, Technical) – Students will be able to effectively develop, interpret and express of ideas through written, oral and visual communication.
3. Empirical and quantitative skills (General Education, Technical) – Students will be able to manipulate and analyze numerical data or observable facts and create informed conclusions.
4. Teamwork (General Education, Technical) – Students will be able to consider different points of view and to work effectively with others to support a shared purpose or goal.
5. Social responsibility (General Education, Technical) – Students will be able to recognize and acquire a sense of intercultural competence, knowledge of civic responsibility, and

the ability to engage effectively in regional, national and global communities.

6. Personal responsibility (General Education, Technical) – Students will be able to connect choices, actions, and consequences to ethical decision-making.
7. Professional competency (Technical) – Students will be able to recognize or demonstrate skills and that depict professional values and employability. If the career has licensure or certification requirements, students may prepare for the licensure and certification in a capstone course and sit for the licensure or certificate at the end of the program.

MyGator and Log-In Credentials

Current students will access many LSCO applications through the MyGator portal. Login credentials will use the following format: **NetID@my.lSCO.edu/Password**.

Students can look up their username here: <https://www2.lSCO.edu/sspr/userinfo1.asp>.

Students can set a password here: <https://www2.lSCO.edu/sspr/>

IMPORTANT: It is a violation of College policy, state laws, and federal laws for anyone to gain or help others gain unauthorized access to MyGator or any LSCO application or service. All accounts shall be for use by a single individual – the person for whom the account was approved or assigned. This includes Blackboard accounts as well as any application within MyGator. Sharing or loaning accounts is strictly prohibited, can be construed as a form of cheating, and violates College policy, state laws, and federal laws.

Policies and Procedures

LSCO adheres to the policies and procedures established in the *Texas Education Code*, *Texas State University System Rules and Regulations*, *LSCO Faculty Handbook* and *LSCO Catalog*.

Prohibited Items in the Classroom

No food or tobacco products are allowed in the classroom. Only students enrolled in the course are allowed in the classroom, except by special instructor permission. It is inappropriate for minor children to be on campus due to the potential liability to the College, the risk of harm to the children, and decreased employee productivity due to distractions and disruptions.

Student Complaints (excluding Safety, Harassment, or Title IX)

Student-Staff and Student-Instructor Complaint Process excluding Safety, Harassment, or Title IX

LSCO believes that all matters involving a staff member (non-instructor) OR an instructor are best resolved directly with the employee. Should it not be resolved at that level, access and complete the [Student Complaint Intake form](#) within five (5) business days from the date of the offense. The Student Complaint Intake Form can be found in any of these locations:

- LSCO Website (Current Students)

- LSCO Catalog (Student Services, Complaints)
- MyGator Card
- Blackboard (Student Resources, Student Services, Student Resources)

After a student completes the [Student Complaint Intake Form](#), they will be contacted by an LSCO employee unrelated to the offense and provided guidance on how to proceed with the Complaint process.

Refer to the LSCO Catalog (Student Services, Complaints) for details on the complaint process.

Student Complaints (involving Safety, Harassment, or Title IX)

Student-Staff and Student-Instructor Complaint Process involving Safety, Harassment, or Title IX:

Students who have experienced a safety, harassment, or title IX event should access and complete the Title IX/Clery: Anonymous Reporting Form found in any of these locations:

- LSCO Website (Sexual Misconduct & Title IX)
- LSCO Catalog (Student Services, Complaints)
- MyGator Card
- Blackboard (Student Resources, Student Services, Student Resources)

After a student completes the [intake form](#), they will be contacted by an LSCO employee and provided guidance on how to proceed.

Refer to the LSCO Catalog (Student Services, Complaints) for details on the complaint process.

Student Privacy

The privacy of all students, including Distance Education students, is protected through strict adherence to the rules of the Family Education Rights and Privacy Act. LSCO's statement regarding the Family Education Rights and Privacy Act can be found in LSCO's Catalog. Additional information regarding privacy for Distance Education students can be found in the [Distance Education Handbook](#), appendix D.