

Principles of Managerial Acct - 10290 - ACCT 2302 - 002

Fall 2026

Department of Accounting & Finance, College of Business

Class Modality: In – Class, Business Library Hall 266

Tuesday & Thursday, 11:00 AM to 12:15 PM

Class Duration: Aug 24, 2026 - Dec 11, 2026

Instructor: Shamila Behal

E-Mail: Shamila.Behal@tamusa.edu

Student emails will receive a reply within two business days.

Course Website: <https://tamusa.blackboard.com/>

Catalog 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.

Course Objectives: The objective of the course is to provide a basic understanding of the fundamental differences between Financial Accounting and Managerial Accounting. It will focus on how Managerial Accounting serves the needs of managers employed inside the organization with planning, controlling and decision making. The emphasis is on decisions affecting the future, relevance, timeliness, and segment performance of an organization.

Prerequisites: ACCT 2301 Principles of Financial Accounting.

Student Learning Outcomes:

After successful completion of this course, students will be able to:

1. Understand cost classifications used for assigning costs to cost objects.
2. Understand cost classifications used in making decisions.
3. Compute Overhead costs to jobs and understand the flow of costs in job-order costing.
4. Differentiate the product costs computed under activity-based costing and conventional costing methods.
5. Understand how the use of Cost-Volume-Profit (CVP) can help managers determine, very specifically, what the future will hold if variables are altered.
6. Understand the importance of budgeting and the various budgets prepared to arrive at a master budget.

7. Gain an understanding of financial statement comparison through the process of ratio analysis.

AACSB Assessment:

The College of Business is in the process of applying for AACSB accreditation. As part of that process, students will be assessed on program level outcomes based on course outcomes from various courses. The materials from this course may be used for assessing such program level outcomes, and hence students must follow the necessary rigor to ensure mastery and retention of the above course outcomes.

Required Materials:

- **Textbook: Introduction to Managerial Accounting, 9ed Brewer/Garrison**
- **Calculator:** A basic calculator that can add, subtract, multiply and divide.
- **Blackboard:** Connect to <http://tamusa.blackboard.com>. You will have lecture notes/power points, solutions to problems, and other supplementary materials in Blackboard. All class communications will be through Blackboard and students should monitor this several times a day.
- **Connect:** assignments will be on Connect, an online homework management system through McGraw Hill. Instructions on how to obtain online access and a link to the website will be provided separately. Please ensure that you have purchased the appropriate code and register in the system ASAP.
- **Time Expectation** for coursework: You are expected to spend 4-8 hours per week for the course. Based on the background, some students may require more time. Time spent may be longer when assignment/exams are due.

Course Requirements every student must fulfill to succeed in course:

1. Students should check the Course Calendar, Announcements, and Messages (e-mail) systems in Blackboard on a regular basis.
2. Students should keep current with all course assignments, Blackboard discussions and examinations.
3. Students should ask questions and communicate with the instructor either in class or email
4. For all classwork and exams, if a student is completing it off-campus, then they are responsible for availability of internet connectivity. Extensions will **not** be granted for lack of availability of internet connections.

Grading Policy:

The final course grade will be based on your performance on the homework assignments, exams and attendance using the following weights:

Attendance	5%
Participation	5%
Homework Assignments	27%

Midterm exam	30%
Final Exam (as per University Schedule)	33%
Total	100%

The final letter grades will be assigned as follows:

Above 90% A.

80 – 89% B.

70 – 79% C.

60 – 69% D.

Below 60% F.

Attendance:

A vital part of every student's education is regular attendance of class meetings and regular review of class materials and assignments. Absences tend to lower the quality of a student's work, and frequent or persistent absences may result in a failing grade. Students are responsible for the materials covered in class. The course covers a lot of material, and most students find at least some parts of it difficult. This is when you ask instructor to repeat concepts.

Participation:

Class participation is highly encouraged as it makes the class more interactive and enhances the learning experience. Students are strongly encouraged to ask questions, participate in class discussions and problem solving, and contact the instructor immediately with questions or concerns. I may call on students for answers – this is not to intimidate you but to ensure that you are understanding the material.

This course is intensive and challenging, and you are expected to master the materials presented in class. The structure of the class makes your individual study and preparation outside of class extremely important and may vary considerably based on student background. However, a minimum of two hours of work outside the class is expected from everyone. PLEASE STAY ON TASK.

Examinations: There will be 2 mandatory exams – midterm and a final exam (as per university schedule). Being absent / non-submission of an exam will result in a grade of zero for that exam and may result in a failing grade in the course. The exams will consist of conceptual multiple-choice questions on Blackboard and 1 problem-solving question which will be distributed in class. The exam materials will come from lecture notes, and the text. Questions will emphasize understanding and applications of concepts and topics covered in class. I will do a review before the mid-term and final exam. Both exams will be **held in class** and the short question will be collected for grading.

Homework Assignments: There will be homework assignments on Connect at the end of each chapter. Homework assignments and due dates will be posted on the Schedule attached to the syllabus in Blackboard.

Make up and Late Assignment/exam/ policy:

As a rule, make-ups or late submissions will **NOT** be offered or accepted for any missed assignments or exams. Late submissions or make-ups may be accepted/administered only in extra-ordinary circumstances such as an excused official university activity, a severe illness, or a dire emergency.

However, you **must provide comprehensive documentation** either before or within a few days of the missed assignment or exam. Blackboard discussion topics may not be made up under any circumstances.

Class conduct and civility code:

Everyone in class is expected to follow all rules in the student handbook, as well as common courtesy during classroom lectures and discussions in class and online, including the following:

1. Attendance will be taken by an appropriate method by the instructor.
2. It is the students' responsibility to obtain and be able to use the required materials and software for this class.
3. Student must retain copies of all assignments and graded work for verification purposes and provide it to the instructor, if necessary. Keep own copies of all computer files and e-mails till final grade is received.
4. Talking while the instructor is lecturing is extremely disruptive and discourteous to the instructor and other students.
5. Using computers or phones (except for a valid urgent need) during class for a purpose not related to class is disruptive. **All cell phones and gadgets should be turned OFF.**
6. For any questions about the exams and assignments, a student should contact the instructor, well in advance of the day they are due, so the instructor may have enough time to provide feedback.
7. All communications will be via e-mail communications to the Texas A&M University e-mail account, and students are expected to use their school provided email account. The instructor will reply to a student e-mail messages within 2 business days (Monday-Friday).
8. All assignment submissions must be uploaded as instructed by the due date and time. Submission window will close even if late by one second.

Anyone violating these policies may be subject to disciplinary actions

Academic Accommodations for Individuals with Disabilities

Texas A&M University-San Antonio is committed to providing all students with reasonable access to learning opportunities and accommodations in accordance with The Americans with Disabilities Act, as amended, and Section 504 of the Rehabilitation Act. If you experience barriers to your education due to a disability or think you may have a disability, Disability Support Services is located in the Central Academic Building, Suite 210. You can also contact us via phone at (210) 784-1335, visit us at the website or email us at **dss@tamusa.edu**. Disabilities may include, but are not limited to, attentional, learning, mental health, sensory, physical, or chronic health conditions. All students are encouraged to discuss their academic accommodations with Disability Support Services and their instructors as soon as possible. DSS

- Location: Central Academic Building, Suite 210
- Phone: (210) 784-1335

- Email: dss@tamusa.edu
- Website: <https://www.tamusa.edu/Disability-Support-Services/>

Course materials are provided in accessible digital formats. Captions are provided for video content, and alternative formats are available upon request.

University Policies and Support Services

This course follows all Texas A&M University–San Antonio policies regarding academic integrity, Title IX, discrimination and harassment, religious observances, military and veteran services, mental health resources, emergency preparedness, and student rights and responsibilities. Students are encouraged to review these policies and utilize available support services.

University Email Policy and Course Communications:

All correspondence between professors and students must occur via University email accounts. You must have your Jaguar email account ready and working. If it is not working, contact the help desk at helpdesk@tamusa.edu or at 210-784-HELP (4357). If you don't hear back within 48 hours, contact them again. They have many requests during the first part of the semester, so you may need to follow up with them.

Use of Artificial Intelligence (AI)

Course 3301 assumes that all work submitted by students will be generated by the students themselves, working individually or in groups. Students should not have another person/entity do the writing of any portion of an assignment for them, which includes hiring a person or a company to write assignments and/or using artificial intelligence (AI) tools like ChatGBT. Use of any AI-generated content in this course qualifies as academic dishonesty and violates Texas A&M-San Antonio's standards of academic integrity.

Academic Learning Center

All currently enrolled students at Texas A&M University-San Antonio can utilize the Academic Learning Center for subject-area tutoring. The Academic Learning Center provides free course-based tutoring to all currently enrolled students at Texas A&M University-San Antonio. Students wishing to work with a tutor can make appointments through the Brainfuse online tutoring platform. Brainfuse can be accessed in the Tools section of Blackboard. You can contact the Academic Learning Center

by emailing tutoring@tamusa.edu, calling (210) 784- 1307, or visiting the Central Academic Building, room 202. Online tutoring is also available for after hours and weekend assistance

Counseling/Mental Health Resources

As a college student, there may be times when personal stressors interfere with your academic performance and negatively impact your daily functioning. If you are experiencing emotional difficulties or mental health concerns, support is available to you through the Student Counseling Center (SCC). To schedule an appointment, visit our website, call 210-784-1331 or visit Madla 120 between the hours of 8:00 AM and 5:00 PM. All mental health services provided by the SCC are free and confidential (as the law allows). The Student Counseling Center provides brief individual and group therapy, crisis intervention, consultation, case management, and prevention services. Crisis support is available 24/7/365 by calling the SCC at 210-784-1331 or through the TELUS student support App. The TELUS Student Support App provides a variety of mental health resources to including 24/7/365 support for in the moment distress, crisis support, an anonymous peer-to-peer support network, mental health screenings, podcasts, and articles to improve your mental wellbeing.

Emergency Preparedness

JagE Alert is Texas A&M University-San Antonio's mass notification system. In the event of an emergency, such as inclement weather, students, staff and faculty, who are registered, will have the option to receive a text message, email with instructions and updates. To register or update your information visit: <https://tamusa.bbcportal.com/>. More information about Emergency Operations Plan and the Emergency Action Plan can be found here. Download the SafeZone App (<https://safezoneapp.com/>) for emergencies or call (210) 784-1911. Non-Emergency (210) 784-1900.

Financial Aid and Verification of Attendance

According to the following federal regulation, 34 CFR 668.21: U.S. Department of Education (DoE) Title IV regulation, a student can only receive Title IV funds based on Title IV eligibility criteria which include class attendance. If Title IV funds are disbursed to ineligible students (including students who fail to begin attendance), the institution must return these funds to the U.S. DoE within 30 days of becoming aware that the student will not or has not begun attendance. Faculty will provide the Office of Financial Aid with an electronic notification if a student has not attended by the published Census Date (the first week of class). Any student receiving federal financial aid who does not attend prior to the published Census Date (the first week of class) will have their aid terminated and returned to the DoE. Please note that any student who stops attending at any time during the semester may also need to return a portion of their federal aid.

Jaguar Writing, Language, and Digital Composing Center (WLDCC)

The Jaguar Writing Center provides writing support to graduate and undergraduate students in all three colleges as well as faculty and staff. Writing tutors work with students to develop reading skills, prepare oral presentations, and plan, draft, and revise their written assignments. Our language tutors support students enrolled in Spanish courses and students composing in Spanish for any assignment. Our digital studio tutors support students working on digital projects such as eportfolios, class presentations, or other digital multimedia projects. The Writing Center offers face-to-face, synchronous online, and asynchronous digital appointments. Students can schedule appointments with the Writing Center in JagWire under the Student Services tab. Click on “Writing, Language, and Digital Composing Center” to make your appointment. Students wanting to work in realtime with a tutor can schedule an “Online Appointment.” Students wishing to receive asynchronous, written feedback from a tutor can schedule an “eTutoring” appointment. More information about what services we offer, how to make an appointment, and how to access your appointment can be found on our website . The Writing Center can also be reached by emailing writingcenter@tamusa.edu.

Meeting Basic Needs

Any student who has difficulty affording groceries or accessing sufficient food to eat every day or who lacks a safe and stable place to live, and believes this may affect their performance in the course, is urged to submit a CARE report for support. Furthermore, please notify the professor if you are comfortable in doing so. This will enable them to direct you to available resources. A food pantry is available on campus; click here for hours and contact information.

Military Affairs

Veterans and active-duty military personnel are welcomed and encouraged to visit the Office of Military Affairs for any question involving federal or state VA Education Benefits. Visit the Patriots’ Casa building, room 202, or to contact the Office of Military Affairs with any questions at military.va@tamusa.edu or (210)784-1397.

Religious Observances

Texas A&M University-San Antonio recognizes the wide variety of faiths represented among the campus community and protects the rights of students, faculty, and staff to observe religious holidays according to their tradition. Under the policy, students are provided an opportunity to make up any examination, study, or course work requirements that may be missed due to a religious observance provided they notify their instructors before the end of the second week of classes for regular session classes.

The Six-Drop Rule

Students are subject to the requirements of Senate Bill (SB) 1231 passed by the Texas Legislature in 2007. SB 1231 limits students to a maximum of six (6) non-punitive course drops (i.e., courses a student chooses to drop) during their undergraduate careers. A non-punitive drop does not affect the student's GPA. However, course drops that exceed the maximum allowed by SB 1231 will be treated as "F" grades and will impact the student's GPA.

Statement of Harassment and Discrimination

Texas A&M University-San Antonio is committed to the fundamental principles of academic freedom, equal opportunity, and human dignity. To fulfill its multiple missions as an institution of higher learning, A&M-San Antonio encourages a climate that values and nurtures collegiality and the uniqueness of the individual on our campus and within our state, nation, and world. All decisions and actions involving students and employees are to be based on applicable law and individual merit. Texas A&M University-San Antonio, in accordance with applicable federal and state law, prohibits discrimination, including harassment, on the basis of race, color, sex, religion, national origin, age, disability, genetic information, veteran status, sexual orientation, or pregnancy/parenting status. Individuals who believe they have experienced harassment or discrimination prohibited by this statement are encouraged to contact the University's Civil Rights Officer at 210-784-2061 or titleix@tamusa.edu. Texas A&M University-San Antonio faculty are committed to providing a safe learning environment for all students and for the university as a whole. If you have experienced any form of sex discrimination or harassment, including sexual assault, sexual harassment, domestic or dating violence, or stalking based on sex, know that help and support are available. A&M-San Antonio's Title IX Coordinator can support those impacted by such conduct in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, and more. The university strongly encourages all students to report any such incidents to the Title IX Coordinator. Please be aware that all A&M-San Antonio employees (other than those designated as confidential resources such as counselors and trained victim advocates) are required to report information about such discrimination and harassment to the university. This means that if you tell a faculty member about a situation of sexual harassment, sexual violence, or other related sex-based misconduct, the faculty member must share that information with the university's Title IX Coordinator (titleix@tamusa.edu, 210-784-2061, CAB 439K). If you wish to speak to a confidential employee who does not have this reporting requirement, you can contact the Student Counseling Center at (210) 784-1331 or visit them in Madla 120

Pregnant/Parenting Students

Texas A&M-San Antonio does not require a pregnant or parenting student, solely because of that status or issues related to that status, to (1) take a leave of absence or withdraw from their degree or certificate program; (2) limit the student's studies; (3) participate in an alternative program; (4) change the student's major, degree, or certificate program; or (5) refrain from joining or cease participating in any course, activity, or program at the University. The university will provide such reasonable accommodations to pregnant students as would be provided to a student with a temporary medical condition that are related to the health and safety of the student and the student's unborn child. These could include maintaining a safe distance from substances, areas, and activities known to be hazardous to pregnant individuals and their unborn child; excused absences because of illness or medical appointments; modified due dates for assignments; rescheduled tests/exams; taking a leave of absence; and being provided access to instructional materials and video recordings of lectures for excused absences, if these would be provided to any other student with an excused absence. Pregnant/parenting students are encouraged to contact the Title IX Coordinator with any questions or concerns related to their status (titleix@tamusa.edu; 210-784- 2061; CAB 439K). Texas A&M-San Antonio has also designated the Title IX Coordinator as the liaison officer for current or incoming students who are the parent or guardian of a child younger than 18 years of age. The Title IX Coordinator can provide students with information regarding support services and other resources. Young Jaguars can support parenting students with daycare if students meet this criteria: (1) must be enrolled in classes at Texas A&M-San Antonio in the current semester, (2) must be Pell eligible or a single parent, (3) child(ren) must be aged 3 to 12-years-old, and (4) child(ren) must be enrolled in Pre-K-3 through 6th grade. For more information, please contact Young Jaguars at youngjaguars@tamusa.edu or call (210) 784-2636.

Students' Rights and Responsibilities

The following statement of students' rights and responsibilities is intended to reflect the philosophical base upon which University Student Rules are built. This philosophy acknowledges the existence of both rights and responsibilities, which is inherent to an individual not only as a student at Texas A&M University-San Antonio but also as a citizen of this country. Students' Rights 1. A student shall have the right to participate in a free exchange of ideas, and there shall be no University rule or administrative rule that in any way abridges the rights of freedom of speech, expression, petition and peaceful assembly as set forth in the U.S. Constitution. 2. Each student shall have the right to participate in all areas and activities of the University, free from any form of discrimination, including harassment, on the basis of race, color, national or ethnic origin, religion, sex, disability, age, and pregnancy/parenting or veteran status in accordance with applicable federal and state laws. 3. A student has the right to personal privacy except as otherwise provided by law, and this will be observed by students and University authorities alike. 4. Each student subject to disciplinary action arising from violations of university student rules shall be assured a

fundamentally fair process. Students' Responsibilities 1. A student has the responsibility to respect the rights and property of others, including other students, the faculty, and administration. 2. A student has the responsibility to be fully acquainted with the published University Student Rules found in the Student Handbook, Student Code of Conduct, on our website, and University Catalog, and to comply with them, as well as with federal, state, and local laws. 3. A student has the responsibility to recognize that student actions reflect upon the individuals involved and upon the entire University community. 4. A student has the responsibility to recognize the University's obligation to provide a safe environment for learning. 5. A student has the responsibility to check their university email for any updates or official university notifications. We expect that students will behave in a manner that is dignified, respectful, and courteous to all people, regardless of sex, ethnic/racial origin, religious background, or disability. Conduct that infringes on the rights of another individual will not be tolerated. Students are expected to exhibit a high level of honesty and integrity in their pursuit of higher education. Students engaging in an act that violates the standards of academic integrity will find themselves facing academic and/or disciplinary sanctions. Academic misconduct is any act, or attempt, which gives an unfair advantage to the student. Additionally, any behavior specifically prohibited by a faculty member in the course syllabus or class discussion may be considered as academic misconduct. For more information on academic misconduct policies and procedures please review the Student Code of Conduct or visit the resources available in the OSRR website.

Texas A&M University–San Antonio is committed to equal access in accordance with the Americans with Disabilities Act (ADA) and Section 504 of the Rehabilitation Act. Students who experience barriers to access should contact **Disability Support Services (DSS)** as early as possible.

- DSS Location: Central Academic Building, Suite 210
- Phone: (210) 784-1335
- Email: dss@tamusa.edu
- Website: <https://www.tamusa.edu/Disability-Support-Services/>

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FALL 2026 ACCT 2302 Class Schedule

The provisions and information set forth in the schedule below are intended to be informational and not contractual in nature. The instructor reserves the right to amend, alter, change, delete or modify the provisions of the schedule. All the changes will be announced in class and via Blackboard/email and you are responsible for the announcements made in class and via Blackboard/email.

	Chapter	Topic	HW Due dates
Week 1 Aug 25, Tuesday Aug 27, Thursday	1	Syllabus & intro to Managerial Acc & Cost Concepts •Managerial cost concepts (manufacturing costs, product vs. period costs)	HW 1 8/31 Mon
Week 2 Sept 1 Tuesday Sept 3, Thursday	2 & 3	Job Order Costing: • job order cost vs. process cost •accumulating and assigning manufacturing costs to work in process •under- or over-applied manufacturing overhead	HW 2 9/7 Mon
Week 3 Sept 8, Tuesday Sept 10, Thursday	3 & 4	Activity-Based Costing. •Traditional costing and activity-based costing Continue Chapters 3 & 4	HW 3 9/14 Mon
Week 4 Sept 15, Tuesday Sept 17, Thursday	6	Cost-Volume-Profit Relationships. • variable costs, fixed costs, relevant range, mixed costs) break-even analysis, target net income, margin of safety, high-low method	HW 4 9/28 Mon
Week 5 Sept 22, Tuesday Sept 24, Thursday	7	Continue Chapter 6 Pricing - external sales, target costing, cost-plus pricing, variable-cost pricing, time-and-material pricing.	
Week 6 Sept 29, Tuesday October 1,	7	Continue Chapter 7 Budgetary Planning	HW 5 10/5 Mon

Thursday	8	•Preparing the operating budgets •Cash collections and disbursements	
Week 7 October 6, Tuesday October 8, Thursday	8	Continue Chapter 8	HW 6 10/12
Week 8 October 13, Tuesday October 15, Thursday		Mid Term Review MID TERM EXAM	
Week 9 October 20, Tuesday October 22, Thursday	9	Standard Costs, and Variance Analysis. Continue Chapter 9	HW 7 Oct 26 Mon
Week 10 October 27, Tuesday October 29, Thursday	10/11	Incremental Analysis •Types – accept an order, make or buy, sell or process further, retain or replace equipment, eliminate an unprofitable segment Continue Chapters 10 & 11	HW 8 11/9 Mon
Week 11 Nov 3, Tuesday Nov 5, Thursday Wed	Appendix 12 12	Time Value of Money •FV, PV, single amount, and annuity Planning for Capital Investments •capital budgeting evaluation process Cash payback, Net present value method, internal rate of return	
Week 12 Nov 10, Tuesday	12	Continue Chapter 12	HW 9 11/16

Nov 12, Thursday			
Week 13 Nov 17, Tuesday	14	Financial Statement Analysis • Horizontal & Vertical • ratios	No HW
Nov 19, Thursday			
Week 14 Nov 24, Tuesday			
Nov 26, Thursday		THANKSGIVING BREAK	
Week 15 Dec 1, Tuesday		FINAL EXAM REVIEW	
Dec 3, Thursday			
Dec 4, Friday		Last day of scheduled classes	
Week 16 Dec 5 to Dec 10		FINAL EXAMS (per university schedule)	
Dec 11		End of Term	

IMPORTANT DATES

Fall 2026 Regular 16-Week Session

Date	Day	Event
August 17	Monday	Tuition & fee payment deadline
August 19	Wednesday	Student enrolled will receive a billing statement

August 20	Thursday	Payment of Balance on student account due or payment plan set up
August 21	Friday	\$35 late payment fee assessed
August 21	Friday	Last day to withdraw from all classes to receive a 100% refund of tuition and fees
August 24	Monday	First class day
August 28	Friday	Last day to withdraw from all classes to receive an 80% refund of tuition and fees
August 31	Monday	Last day to register
September 4	Friday	Last day to withdraw from all classes to receive a 70% refund of tuition and fees
September 7	Monday	Labor Day Holiday - No Classes / University Closed
September 9	Wednesday	Census Date - Students not paid in full or enrolled in a payment plan by 4:59PM may be dropped for non-payment
September 11	Friday	Student enrolled will receive a billing statement
September 14	Monday	Last day to withdraw from all classes to receive a 50% refund of tuition and fees
September 21	Monday	Last day to withdraw from all classes to receive a 25% refund of tuition and fees
October 5 - October 16	Monday-Friday	Midterm grading period
November 13	Friday	Last day to drop with an automatic grade of "W"
November 25	Wednesday	Study day - No Classes
November 26 - November 28	Thursday - Saturday	Thanksgiving Holiday - No Classes / University Closed
November 30	Monday	Last day to withdraw from the university
December 4	Friday	Last day of scheduled classes for weekday classes

December 5 - December 11	Saturday - Friday	Final examinations
December 11	Friday	End of term
December 15	Tuesday	Commencement
December 16	Wednesday	All grades due by noon
December 17	Thursday	Grades available in JagWire

