



Georgia Institute of Technology

ACCT 2102 Syllabus

Principles of Accounting II - *Managerial Accounting*

ACCT 2102 Section B
Fall 2026

[CRN: 89389]

Class Time: Mondays and Wednesdays, 12:30 PM – 1:45 PM

Class Location: George Tower | Scheller Tower 0350

Instructor Information

Instructor: Rae Johnston

Email: rae.johnston@scheller.gatech.edu

Telephone: 205.441.8154

Office: Scheller College of Business | 4th floor (Faculty Office Area) | 462A

Office Hours: Tuesdays, 10:00 AM – 12:00 PM

General Course Information

Prerequisite: ACCT 2101 Principles of Accounting I – *Financial Accounting*

Description:

This is an introductory course on the use of cost information for product costing and managerial planning, control, and decision making. The course emphasizes managerial decision-making in response to contemporary business needs. To meet these needs, you will be introduced to some basic management accounting tools and determine how decisions are made utilizing these tools. This course will also provide an introduction to modern management techniques such as activity-based management and will emphasize the role of cost feedback in corporate strategy.

Course Learning Objective:

We will study the underlying theory and application of managerial accounting concepts. These concepts include cost measurement, decision making, budgeting, and variance analysis. By the end of this course, students will be able to:

1. Understand the role of managerial accounting in organizational decision-making, and communicate its application in business contexts,
2. Analyze cost behavior and cost structures to support managerial planning and decision-making,
3. Apply costing systems to determine product and service costs, and
4. Develop budgets and evaluate performance using variance analysis and cost feedback.

Required Course Materials

We will use an online resource through the book publisher which provides you access to homework assignments. Further information regarding how to obtain and use this resource is provided in the “Connect Homework” section of the syllabus.

1. *Managerial Accounting*, by Garrison, Noreen, and Brewer, 2026 Release, McGraw-Hill/Irwin © 2026 (ISBN: 1265616655)
 - a. ***Do not purchase separately*** – should be purchased in combination with Connect access, which is required for this course
2. Connect Access
 - a. To register for Connect, please see the information and link on the “Connect Access” page on Canvas. If you are asked to enter your name, please use the same name as on the class roster.

Any additional materials will be posted on Canvas.

Grading Policy

Assignment	% of Grade
Exams	60%
Connect Homework	20%
In-class Exercises	10%
Attendance and Engagement	10%

Grades are assigned using the following scale:

Grade	Percentage
A	90-100%
B	80-89%
C	70-79%
D	60-69%
F	< 60%

Exams

Four exams, each covering several chapters, will be given throughout the course. There will be no make-up exams except for absences with documentation. If extraordinary circumstances prevent a student from taking an exam at the specified time, the student must make arrangements with me prior to the day of the exam. No make-up exams will be given to students who simply miss the exam without having made alternative arrangements.

The lowest exam grade will be dropped, and the remaining three exam grades will be averaged to comprise the total exam grade.

I will use the class preceding each exam as a review/Q&A session. The review sessions will be held during normal class time and in the normal classroom. The exception to this cadence is in preparation for Exam 4, for which I will hold two review sessions (one in person and one online); please see the course schedule for further information. Attendance at the review sessions is optional.

Connect Homework

Homework assignments cover the material that you will need to understand for the exams. You are required to complete the homework problems on Connect (unlimited attempts allowed).

You may work with others on Connect problems and you have unlimited attempts to answer the questions correctly. Additionally, the use of external resources such as the textbook or AI tools is permitted for homework problems (however, be cautious when using external resources, as the material will be on the exam). The purpose of these assignments is for you to practice using the concepts discussed in class to prepare for the exams. No late work will be accepted.

In-class Exercises

We will work through several exercises together in class; components of these exercises will be completed individually (or in small groups) for a grade. Attendance is necessary to complete these assignments. Only documented, approved absences will qualify for a make-up assignment.

Attendance and Engagement

Attendance is required and vital to success in the class. On an unannounced basis, I will take roll throughout the semester. Each student will receive one “free miss”; after that, students will lose a proportionate number of points for missing that class (e.g., if I take roll 10 times and you miss 3 classes, you will receive 80% of the points for attendance). Excused absences, such as those related to institute-approved absences or illness, will neither result in any penalty nor count as a “free miss”.

You may “make-up” a previously missed attendance score (up to 3 missed classes) with active participation. Sufficient participation is up to my discretion.

Course Policies

Academic Integrity

Georgia Tech aims to cultivate a community based on trust, academic integrity, and honor. Students are expected to act according to the highest ethical standards. [Review Georgia Tech's Honor Code](#) and the [student Code of Conduct](#).

Any student suspected of cheating or plagiarism on a quiz, exam, or assignment will be reported to the Office of Student Integrity, who will investigate the incident and identify the appropriate penalty for violations.

Accommodations for Students with Disabilities

If you are a student with learning needs that require special accommodation, [contact the Office of Disability Services](#) (404-894-2563) as soon as possible to make an appointment to discuss your special needs and to obtain an accommodations letter. Please also e-mail me as soon as possible in order to set up a time to discuss your learning needs.

Student-Faculty Expectations Agreement

At Georgia Tech, we believe that it is important to strive for an atmosphere of mutual respect, acknowledgement, and responsibility between faculty members and the student body. [The Student-Faculty Expectations](#) articulate some basic expectations that you can have of me and that I have of you. In the end, simple respect for knowledge, hard work, and cordial interactions will help build the environment we seek. Therefore, I encourage you to remain committed to the ideals of Georgia Tech while in this class.

Note on Changes to the Course

I reserve the right to make changes to the syllabus, course schedule, and other aspects of the course throughout the semester.

Course Schedule				
Class Meeting Date	Topic	Reading (before class)	Related Assignment	Assignment Due Date
Monday, August 24	Introduction			
Wednesday, August 26	Ch. 1	Ch. 1	Connect – Ch. 1	Friday, Sept. 4 at 11:59 PM
Monday, August 31	Ch. 2	Ch. 2	Connect – Ch. 2	Friday, Sept. 11 at 11:59 PM
Wednesday, September 2	Ch. 2 & 3	Ch. 3 (through “Job Order Costing The Flow of Costs” section)		
Monday, September 7	<i>No Class - Labor Day</i>			
Wednesday, September 9	Ch. 3	Ch. 3 (remainder of chapter)	Connect – Ch. 3	Friday, Sept. 18 at 11:59 PM
Monday, September 14	Optional: Exam 1 Review			
Wednesday, September 16	Exam 1			
Monday, September 21	Ch. 4	Ch. 4	Connect – Ch. 4	Friday, Sept. 25 at 11:59 PM
Wednesday, September 23	Ch. 4			
Monday, September 28	Ch. 5	Ch. 5	Connect – Ch. 5	Friday, Oct. 2 at 11:59 PM
Wednesday, September 30	Ch. 5			
Monday, October 5	<i>No Class - Fall Break</i>			
Wednesday, October 7	Optional: Exam 2 Review			
Monday, October 12	Exam 2			
Wednesday, October 14	<i>Asynchronous Class</i>	Ch. 6	“In-class” exercise (see Canvas)	Friday, Oct. 16 at 11:59 PM
Monday, October 19	Ch. 6 & 7		Connect – Ch. 6	Friday, Oct. 23 at 11:59 PM

Wednesday, October 21	Ch. 7	Ch. 7	Connect – Ch. 7	Friday, Oct. 30 at 11:59 PM
Monday, October 26	Ch. 8	Ch. 8	Connect – Ch. 8	Friday, Nov. 6 at 11:59 PM
Wednesday, October 28	Ch. 8			
Monday, November 2	Ch. 9	Ch. 9	Connect – Ch. 9	Friday, Nov. 13 at 11:59 PM
Wednesday, November 4	Ch. 9			
Monday, November 9	Optional: Exam 3 Review			
Wednesday, November 11	Exam 3			
Monday, November 16	Ch. 10	Ch. 10	Connect – Ch. 10	Friday, Nov. 20 at 11:59 PM
Wednesday, November 18	Ch. 10			
Monday, November 23	Ch. 13	Ch. 13	Connect – Ch. 13	Friday, Dec. 4 at 11:59 PM
Wednesday, November 25	<i>No Class - Thanksgiving</i>			
Monday, November 30	Ch. 13			
Wednesday, December 2	Ch. 14	Ch. 14	Connect – Ch. 14	Tuesday, Dec. 8 at 11:59 PM
Monday, December 7	Ch. 14			
Wednesday, December 9	Optional: Exam 4 Review (In Person)			
Monday, December 14	Optional: Exam 4 Review (Online)			
Wednesday, December 16	Exam 4 (Final Exam) - 11:20 AM - 2:10 PM			