

Midland College
Master Syllabus
Fall 2026

TMGT 3338 – Accounting for Managers (3-0-0)

INSTRUCTOR: David Morse (Sec. AW01)

COURSE DESCRIPTION

The use of accounting information by non-financial managers. Emphasis is placed on the interpretation, rather than the construction, of accounting information. The course will examine the technical managerial skills required to sustain and enhance the organizations performance through the accounting and finance processes of reporting, compliance, research analysis, interpretation and application. Topics such as activity-based costing, cost accounting, break even and decision analysis, and budgeting and control are covered.

STUDENT LEARNING OUTCOMES

Upon successful completion of the course, students will be able to:

- Describe the role of accounting in society and how elements of society influence the role and nature of accounting.
- Identify and describe the major basic accounting concepts and principles underlying financial accounting in the United States.
- Use the basis accounting equation and accrual accounting to analyze, summarize and communicate basic transactions and events of a business entity, including the appropriate preparation of required financial statements.
- Describe and illustrate the objectives and elements of effective internal control and the role of ethical behavior in the financial reporting process.
- Identify, describe and apply elementary methods of analysis to interpret and evaluate entity performance as reported in financial statements and related communications.
- Communicate accounting information needed for decision-making by management, creditors, and investors.

PARTICIPATION STATEMENT: Students must actively participate by completing an academic assignment by the official census date. Students who do not do so, may be dropped from the course.

REQUIRED COURSE MATERIALS: Will be current. Students should contact their instructor prior to purchasing the text and supplies to confirm required course materials.

STUDENT CONTRIBUTIONS, RESPONSIBILITIES AND CLASS POLICIES: Will be posted by the instructor in individual course syllabus. Students should contact their instructor if they have any questions.

ACADEMIC INTEGRITY: Refer to Midland College's Scholastic Dishonesty and Academic Misconduct policy: <https://www.midland.edu/about/public-info/scholastic-dishonesty.php>

HONORS PROGRAM: Students interested in taking a course for honors credit, should contact their instructor. Refer to the Midland College Honors Program webpage for more details:
<https://www.midland.edu/academics/honors.php>

DROPPING THE COURSE: Check the MC College Calendar for the last day to withdraw from the course and receive a “W.” Please talk to the instructor before withdrawing.

EVALUATION OF STUDENTS: Will be posted by the instructor in individual course syllabus. Students should contact their instructor if they have any questions.

NON-DISCRIMINATION STATEMENT: Midland College does not discriminate on the basis of race, color, national origin, sex, disability or age in its programs and activities. For information and inquiries regarding Midland College’s non-discrimination policies, go to:
<https://www.midland.edu/about/tix/index.php>

For further information on notice of non-discrimination, visit the ED.gov Office of Civil Rights website, or call 1 (800) 421-3481.

DISABILITY SUPPORT SERVICES: Any student who, because of a disabling condition, may require some special arrangements to meet course requirements should contact disabilities support services as soon as possible at: <https://www.midland.edu/services-resources/accommodation-services.php>

Conditions may include documented physical or educational disabilities. Please be aware that services or accommodations are not automatic. Each student must request them and secure the proper authorizations/documentation. Accessibility Links can be found on the Pages tab in Canvas.

BUSINESS & INFORMATION TECHNOLOGY DIVISION OFFICE CONTACT INFORMATION

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