Texas A & M University – Commerce
College of Business and Entrepreneurship
Department of Accounting
Syllabus
Management Accounting 311-01W
Summer I (July 9, 2012 – August 9, 2012)
CRN# 50198

Instructor: Caroline Hayek
Office: BA 117
Phone: (903) 885-5651 (it is best to email me)
Fax: (903) 468-3216
Email: Caroline.Hayek@tamuc.edu
Office hours: By appointment
Course Meeting: Virtual

Course Description:
This course is designed to give the students knowledge of cost accounting and how the data supplied by these systems are utilized in decision-making. This includes a study of product costing concepts, budgeting, responsibility accounting, cost behavior, and quantitative techniques. Prerequisite Acc 222 and a minimum of 55 semester hours credit.

Required for: BBA, MBA

Course Materials:
Required Text:

CengageNow Access Code for online homework assignments

Financial Calculator: Any type is acceptable.

Course Embedded Objectives:
Your achievement level for each objective will be measured by your success in completing the homework, quizzes and examinations. The successful student, upon completion of this course, will be expected to have achieved the following as a result of this course:
• Demonstrate an understanding of managerial concepts of planning, decision making and control, as they relate to the accounting process.

• Demonstrate and understand the importance of accurate reporting and ethical behavior for management accountants.

• Demonstrate an understanding of how management makes decision by utilizing cost analysis.

• Identify the relevant costs associated with making a production decisions. These include: variable, fixed, direct, indirect and mixed costs.

• Identify capital investment decisions by utilizing non-discount and discounting methods.

**Student Responsibilities:**

1. Read assigned material on schedule
2. Complete all homework assignments on time
3. Prepare for class, examinations and quizzes
4. Participate in all discussions

**Course Evaluation:**

Grades will be based upon the following:

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Homework /participation</td>
<td>10%</td>
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<tr>
<td>Quizzes</td>
<td>30%</td>
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<tr>
<td>First Exam</td>
<td>15%</td>
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<td>Second Exam</td>
<td>15%</td>
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<tr>
<td>Third exam</td>
<td>15%</td>
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<tr>
<td>Cases</td>
<td>15%</td>
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Grading scale: 90 - 100% =A, 80 – 89% =B, 70 – 79% =C, 60 – 69% =D and <60% =F. Your grade will be based on the activities above and weighted accordingly.

**Homework:**

All homework will be administered through CengageNow and are due by **11:55 PM on the due date**. Homework assignments consist of questions and problems covering the material assigned from the textbook. Throughout the semester quizzes and exams will be given on the chapters assigned. If the student has not prepared the assignment it will be difficult to pass the quiz with a satisfactory grade. The homework assignment will be available as of the first day of the week and will be due at the end of the week. The purpose of the homework is to allow you to put into practice the concepts learned in each chapter. You may take the homework several times so please use it as a tool to help you understand the material. You may also
consult with me on the homework assignments. Solutions will be provided for the homework assignments.

The most effective way to learn the accounting concepts that are basic to a good foundation is practice. You also have available to you downloadable PowerPoint presentation in the Doc sharing section of eCollege.

**Cases:**
There will be one case study with multiple parts discussed throughout the course. The case study is Big Al's Pizza and can be found at the back of your textbook. You will need to read and provide a brief comment about your analysis and your recommendation/conclusions via the discussion section of eCollege. I will post discussions about the case as we cover the chapters, so that everyone in the class has the opportunity to discuss and debate the various case scenarios. The discussions should be meaningful and add value to the case analysis. Please refer to the case outline for specific information regarding what is to be analyzed in each part of the case study.

**Quizzes and Exams:**
Quizzes will be administered through eCollege and I will make them active the first day of the week that they are due. They are to be completed by 11:59 PM on the due date. They will be in a multiple-choice format and will include questions on the concepts of each chapter as well as solving problems. They will be timed.

There are no acceptable alibis for missing a quiz, unless it is an acceptable university excuse and you contact me prior to the examination. The student handbook details acceptable university excuses. Students will not be allowed to make up any quizzes and will receive a grade of zero for that missed quiz.

**Assignments will not be accepted late. Please note the cutoff time in eCollege and CengageNow are different.**

**University Policies and Procedures:**

**Students with Disabilities:**
The Americans with Disabilities act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

**Office of Student Disability Resources and Services**
Texas A&M University – Commerce
Gee Library
Room 132
Ethics: Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business and Technology.

“All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student’s Guide Handbook, Policies and Procedures, Conduct).

Other: University policy will be followed in regards to withdrawals during the semester. It is the student’s responsibility to conform with the university rules relating to dropping or withdrawing from the course.

Technical Support

If at any time during the course if you experience technical difficulties with eCollege or CengageNOW, the following resources are available to you:

Contacting eCollege for Technical Support:
Contact eCollege Help Desk, available 24 hours a day, seven days a week. The Help Desk can be reached by sending an email to helpdesk@online.tamuc.org or by calling 1-866-656-5511.

Contacting CengageNow for technical support:
You must obtain access to CengageNOW by purchasing, either with your book or directly from CengageNow, the ACCESS CODE for the class site. Please ensure you have access to CengageNOW before the homework is due as they do NOT provide weekend support.

You may contact CengageNOW tech support either by phone at 1-800-354-9706 Option 5, then Option 2 (toll free), Monday – Thursday 8:30 am – 9:00 pm EST and Friday 8:30 am – 6:00 pm EST. Online chat and technical support is also available by clicking the Technical Support link at the bottom of any page in CengageNOW. Email support requests are usually responded to within 48 hours.

Course Requirements

This is a web-enhanced course utilizing eCollege. You may e-mail me or any student in the class by utilizing the e-mail feature in eCollege. Please write the number of the
course and your name on all correspondence and homework you submit. I will be communicating with you using your myLeo account that is provided by the university. Please check your e-mail frequently. The professor is NOT responsible for any technical difficulties experienced during the course.

The following schedule lists the specific assignments for the course. This syllabus is subject to change as needed to meet the objectives or administration of the course at the discretion of the Professor. It is not anticipated that there will be any substantive changes.

Class Schedule and Assignments – ACCT 311

**Week 1 (July 9th – 15th)**
Read Chapter 1 Governance, Ethics and Managerial Decision Making, Chapter 2 The Roles of Managerial Accounting Information, and Chapter 3 Product Costing: Manufacturing processes, Cost Terminology and cost flows.
July 15th Homework Chapter 1,2 & 3 due and Quiz Chapter 1-3 due

**Week 2 (July 16th -22nd)**
Read Chapter 4 Cost Behavior and Relevant Costs, Chapter 5 Job Costing, Process costing and Operations costing and Chapter 6 Activity-Based costing
July 22nd Chapter 4, 5, & 6 Homework due
July 22nd Quiz on Chapter 4, 5 & 6
July 22nd 1st Case Discussion due (Part 1, 2 & 3)

**Week 3 (July 23rd –29th)**
Read Chapter 7 Cost-Volume-Profit Analysis, & Chapter 8 Variable Costing for Decision Making
July 29th Exam I (Chapters 3-6) due
July 29th Chapter 7 & 8 homework due
July 29th Quiz Chapter 7 & 8
July 29th 2nd Case discussion (Part 5)

**Week 4 (July 30th – Aug 5th)**
Read Chapter 9 Relevant Costs and product Planning decisions and Chapter 10 Long-term (capital Investment) Decisions
Aug 5th Chapter 9 & 10 homework due
Aug 5th Quiz Chapter 9 & 10
Aug 5th 3rd Case Discussion (Part 7)
Aug 5th Exam II (Chapters 7-10) due

**Week 5 (Aug 6th – Aug 9th)**
Read Chapter 11 The Use of Budgets in Planning & Decision Making, Chapter 12 Variance Analysis & Chapter 13 Decentralization and performance evaluation
Aug 8th Chapter 11, 12 & 13 homework due
Aug 9th Exam III (Chapters 11-13) due
Case Analysis Outline – Big Al’s Pizza, Inc.

Below is an outline of the various sections that will be discussed in the class.

I. Part One - Cost Driver Scenario in Year 1
   Answer Questions A, B and C on page 550 and provide supporting calculations and explanations for your answer.

II. Part Two – Introduction of Veggie Pizza
   A. Answer questions A – F only on pages 550 - 551.

III. Part Three – ABC Costing
    Answer questions A - G on pages 551-552

IV. Part Five - Break-even Point
    Answer questions A – G on pages 553 – 554

V. Part Seven - NPV Decisions
   Answer questions A – D on page 555

ACCT 311 Course Objectives Rubric

<table>
<thead>
<tr>
<th>Criteria (Course Objectives)</th>
<th>1 (Unsatisfactory)</th>
<th>2 (Emerging)</th>
<th>3 (Proficient)</th>
<th>4 (Exemplary)</th>
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<tbody>
<tr>
<td>Demonstrate an understanding of how management makes decision</td>
<td>Student cannot demonstrate an understanding of cost analysis.</td>
<td>Student can demonstrate an understanding of 1 method of cost analysis.</td>
<td>Student can demonstrate and identify more than one methods of</td>
<td>Student can identify all types of cost analysis.</td>
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<td></td>
<td>1. Identify the relevant costs associated with making a production decision.</td>
<td>2. Demonstrate an understanding of managerial concepts of planning, decision-making and control, as they relate to the accounting process.</td>
<td>3. Identify capital investment decisions by utilizing non-discount and discounting methods.</td>
<td>4. Demonstrate and understand the importance of accurate reporting and ethical behavior for management accountants.</td>
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<td>by utilizing cost analysis.</td>
<td>Student cannot demonstrate an understanding of the various types of costs.</td>
<td>Student cannot demonstrate an understanding of planning and decision making concepts.</td>
<td>Student cannot identify nor demonstrate an understanding of non-discount and discounting methods.</td>
<td>Student cannot demonstrate an understanding of the importance of accurate reporting and ethical behavior for management accountants.</td>
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<tr>
<td>cost analysis.</td>
<td>Student can identify some of the types of costs.</td>
<td>Student can identify and prepare a few of the planning budgets.</td>
<td>Students can identify and demonstrate an understanding of 1 of the non-discounting and discounting methods.</td>
<td>Student can demonstrate an understanding of the importance of ethics.</td>
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<tr>
<td></td>
<td>Student can identify most of the types of costs.</td>
<td>Student can identify and prepare the majority of the budgets needed for planning and decision-making.</td>
<td>Students can identify and demonstrate an understanding of the majority of the non-discounting and discounting methods.</td>
<td>Student can demonstrate an understanding of the concept of ethics and how it affects managerial accounting decisions.</td>
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<td>Student demonstrates an understanding of all costs related to production decisions.</td>
<td>Student demonstrates an understanding of all budgets within the master budget by preparing each one.</td>
<td>Student can demonstrate an understanding of all methods (non-discounting and discounting) used to make capital investment decisions.</td>
<td>Student demonstrates an understanding of the concept of ethics and can apply it to situations in managerial accounting.</td>
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# Managerial Accounting 311 – Grading Rubric

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<tr>
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<th>Exceeds Standards</th>
<th>Meets Minimum Standards</th>
<th>Fails to Meet Standards</th>
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<tbody>
<tr>
<td><strong>Homework/Participation (10%)</strong></td>
<td>Completed all homework assignments, was able to apply the proper concepts and formulas in order to resolve the problems. 8-10 points</td>
<td>Attempted the homework and partially resolved the homework problems, shows some understanding of the topics covered 8-15 points</td>
<td>No homework was submitted and did not participate in classroom discussions. 0-8 points</td>
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<tr>
<td>Participation in resolution of homework assignments, application of concepts learned.</td>
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<tr>
<td><strong>Exams (15% each) – total 45%</strong></td>
<td>Answer was correct and student demonstrated knowledge of proper concepts/formulas in resolving the exercises.</td>
<td>Answer was correct however did not apply the proper concepts/formulas in resolving the exercise.</td>
<td>Fails to answer the problem correctly and shows minimal knowledge of subject matter.</td>
</tr>
<tr>
<td>There are four exams, each covering specific chapters assigned. Grade will be based on correctness of answer as well as the process and formulas/concepts used to arrive at answer.</td>
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<tr>
<td><strong>Quizzes (6% each) – total 30%</strong></td>
<td>Answer was correct and student demonstrated knowledge of proper concepts/formulas in resolving the exercises.</td>
<td>Answer was correct however did not apply the proper concepts/formulas in resolving the exercise.</td>
<td>Fails to answer the problem correctly and shows minimal knowledge of subject matter.</td>
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<tr>
<td>There are four quizzes, each covering specific chapters assigned. Grade will be based on correctness of answer as well as the process and formulas/concepts used to arrive at answer.</td>
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<td><strong>Case Study –(15%)</strong></td>
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<tr>
<td><strong>Effective written communication</strong></td>
<td>Response was clear, meets outline requirements and had minimal grammatical mistakes. 4 – 5 points</td>
<td>Meets basic criteria of Outline and has many grammatical mistakes. 2-4 points</td>
<td>Meets some of the basic criteria for the Outline, but Has many grammatical mistakes and hard to understand. 0-2 points</td>
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<td>Discussion had proper use of punctuation and grammar and answered the questions posed. 5 points</td>
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<tr>
<td>Analysis of Case Sections</td>
<td>Analyzes each of the sections as indicated in the outline and applies the proper financial analysis theories/concepts to the case scenarios. Supporting calculations and explanations are included. 7-10 points</td>
<td>Analyzes three of the sections. Fails to demonstrate knowledge of, and/or capability to apply, managerial concepts/financial analysis in the case analysis. 4-7 points</td>
<td>Analyzes two or less sections of the case. Fails to demonstrate knowledge of, or capability to apply, theories &amp; tools needed to address most of the questions in the case study. 0-4 points</td>
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