ACCOUNTING 525-01E
ADVANCED MANAGERIAL ACCOUNTING
FALL 2012

Professor: Dr. Heslop
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Fax: (903) 468-3216

Text: Managerial Accounting, 14th ed., by Garrison, Noreen and
Brewer. ISBN 9780077503932 (Hard cover bundle) or 9780077909703 (Loose leaf
bundle) or 9780077317751 (electronic Connect Plus with on line text)

Prerequisites: Consent of the instructor

Office Hours: Tue./Thur. 1:30-4:00

Course Description: A study of accounting as related to making decisions. Readings, cases
and problems dealing with managerial accounting issues, accounting
concepts, budgeting and cost control, using accounting information in
planning and control.

Course Objectives: To develop knowledge about, and proficiency in the use of, accounting as an
information system for measuring, processing and communicating information that is useful in
making economic decisions. To gain knowledge of the generally accepted accounting principles
and procedures essential to the preparation and analysis of various reports that aid in managerial
decision making and be able to apply them to practical situations.

Course Embedded Assessment Objectives: Your achievement level for each objective will be
measured by your success in completing the quizzes and examinations.

- Understand the role of managerial accountants in corporate governance and decision
  making;

- Provide information to managers to help them make decisions; and,

- Provide information to managers to control other managers and employees.

Homework and Quizzes: You are responsible for having the homework for each chapter
completed the class following the lecture on that chapter.
Quizzes will be based on the chapter content and homework.
Class Policies: Class attendance is required by the university. If you miss more than 20% of class you will be dropped from the course. Cheating will not be tolerated. Anyone caught cheating will receive zero on that test or quiz and will be subject to academic sanction. Cell phones cannot be used in class.

Academic Honesty Policy: All students must follow and conform to the University policy on Academic Honesty. A copy of this will be given to you and you must sign and return it to the instructor.

Ethics: The importance of ethics in the modern business environment will be stressed throughout the course. Frequent mention will be made of the many problems which have confronted the accounting profession in recent years.

International Business: The basic accounting system taught in this course is used throughout the world but students will be made aware of the fact that individual rules differ in many countries. International accounting standards and the worldwide scope of the accounting profession will be discussed.

Grading: There are three scheduled exams and three quizzes for this course. A written paper is also required. The submission date is November 26. There will be no make-up exams unless I am notified before the exam with an acceptable excuse. The basis for determining your grade is as follows:

- 3 exams @ 100 points each = 300
- 3 quizzes @ 33,33,34 pts. = 100
- Written paper = 100
- Total points available = 500

You are guaranteed an A if you earn a 90% average, a B if you earn an 80% average, a C if you earn a 70% average, and a D if you earn a 60% average.

University Policies and Procedures:

- **Disability** – 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 & Services, Gee Library, Room 132, Phone (903) 886-5835 or 5150, Fax (903) 468-8148 or StudentDisabilityServices@tamuc.edu.
➢ **Student Conduct** – “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)

➢ **Dropping or Withdrawal from the course** – University policy will be followed in regards to all withdrawals during the semester. It is the student’s responsibility to conform with university rules relating to dropping or withdrawing from the course.

**TOPICS AND ASSIGNMENTS**

Chapter 1: Managerial Accounting: An Overview 8/30

Chapter 2: Managerial Accounting and Cost Concepts
Exercises 1-10 8/30

Chapter 3: Job-Order Costing
E. 1-12 9/6

**Quiz #1 Chapter 3**
 Available 9/14-9/16

Chapter 4: Process Costing
E. 1-11, A1-10 9/13

**Quiz #2 Chapter 4**
 Available 9/21-9/23

Chapter 5: Cost-Volume-Profit Relationships
E. 1-12 9/20

**Exam #1 Chapters 1-5** 9/27

Chapter 6: Variable Costing and Segment Reporting:
Tools for Management
E. 1-13 9/27

Chapter 7: Activity-Based Costing: A Tool to Aid Decision Making
E. 1-10 10/4

Chapter 8: Profit Planning
E. 1-12 10/11

Chapter 9: Flexible Budgets and Performance Analysis
E. 1-14 10/18
Chapter 10: Standard Costs and Variances
   E. 1-8, Problem 1

Drop Date
   11/1

Exam #2 Chapters 6-10
   11/1

Chapter 11: Performance Measurement in Decentralized Organizations
   E. 1-10
   11/1

Chapter 12: Differential Analysis: The Key to Decision Making
   E. 1-11
   11/8

Chapter 13: Capital Budgeting Decisions
   E. 1-11
   11/15

Paper Due
   11/26

Chapter 14: Statement of Cash Flows
   E. 1-6, P. 7-9, A. 1-7
   11/29

Withdrawal Date
   11/30

Quiz #3 Chapter 14
   Available 11/30-12/2

Chapter 15: Financial Statement Analysis
   E. 1-10
   12/6

Exam #3 Chapters 11-15
   12/6

Bibliography: None

NOTE: THIS SYLLABUS IS SUBJECT TO CHANGE AS NEEDED TO MEET THE OBJECTIVES OF THE COURSE OR TO AID IN COURSE ADMINISTRATION AT THE DISCRETION OF THE INSTRUCTOR. IT IS NOT ANTICIPATED THAT THERE WILL BE ANY SUBSTANTITIVE CHANGES.
### Course 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>
</tr>
</thead>
<tbody>
<tr>
<td>Identify, describe, and apply fundamental concepts and assumptions that related to management accounting</td>
<td>Student fails to identify concepts or assumptions</td>
<td>Student identifies concepts and assumptions</td>
<td>Student applies concepts to simple facts</td>
<td>Student applies concepts to complex facts</td>
</tr>
<tr>
<td>Use managerial accounting methods to help managers make decisions</td>
<td>Student fails to identify decision or need to plan</td>
<td>Student recognizes decision and method</td>
<td>Student applies methods to simple facts</td>
<td>Student applies methods to complex facts</td>
</tr>
<tr>
<td>Use managerial accounting methods to help managers control and monitor operations</td>
<td>Student fails to recognize methods to monitor and control</td>
<td>Student recognizes methods to monitor and control</td>
<td>Student applies methods to simple facts</td>
<td>Student applies methods to complex facts</td>
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</tbody>
</table>
You are required to write a paper on an assigned subject that will be covered in this class. You will need to research for more information than what is included in your assigned textbook. You are required to use APA style for the paper. A rubric follows that details how the instructor will grade the project. There are a possible 100 points for the project. The project is equal to 20% of the total grade.

<table>
<thead>
<tr>
<th>Content of Paper</th>
<th>Excellent</th>
<th>Competent</th>
<th>Satisfactory</th>
<th>Inadequate</th>
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<tbody>
<tr>
<td>The focus was clear</td>
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<tr>
<td>Organization is easy to follow</td>
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<tr>
<td>Sentence form is appropriate</td>
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<td>Punctuation, grammar, spelling, are correct</td>
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<tr>
<td>Information given is correct and well documented</td>
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<tr>
<td>Citations used to support evidence</td>
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<tr>
<td>APA style</td>
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<tr>
<td>Analysis and interpretation</td>
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<tr>
<td>Strong understanding of the principle</td>
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<tr>
<td>Received on due date in a professional format (such as use of MSWord)</td>
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Grading Scale: Each competency is worth 10 points. The grading scale:
Excellent – 10 points
Competent- 9-8 points
Satisfactory - 7 points
Inadequate - Below 7 points
**Quizzes and Exams:**

All quizzes and exams will be graded according to the following rubric.

<table>
<thead>
<tr>
<th>Quizzes and exams</th>
<th>Excellent</th>
<th>Competent</th>
<th>Satisfactory</th>
<th>Unsatisfactory</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adequately Prepared</td>
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<tr>
<td>Support method of achieving solution</td>
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<tr>
<td>Demonstrate understanding of concepts</td>
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<td>Effective analysis</td>
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Grade Scale:
Excellent – 90% of available points
Competent – 80% of available points
Satisfactory – 70% of available points
Unsatisfactory – 69% and below of available points