



**College of Business and Technology
Department of Accounting
ACCT 525 : Advanced Managerial Accounting
COURSE SYLLABUS: Spring 2013**

Instructor: Pamela Baker, PhD, MS, CPA

Office Location: Online Only

Office Hours: Online Daily

Office Phone: If you need to speak by phone, please email me a number and two or three good times to call you. I will respond within 24 hours of getting your message.

University Email Address: psb0012@gmail.com (PLEASE DO NOT USE ECOLLEGE TO EMAIL ME. MY A&M EMAIL DOES NOT WORK, AND I WILL NOT GET YOUR MESSAGE.)

COURSE INFORMATION

Materials – Textbooks, Readings, Supplementary Readings:

Textbook:

Garrison, R. H., Noreen, E.W., & Brewer, P.C. (2012). *Managerial accounting*, 14th ed. New York, NY: McGraw-Hill Irwin. ISBN 0078111005

Additional Materials:

Connect Accounting to Accompany the Text: Web site located at:

http://connect.mcgraw-hill.com/class/p_baker_spring_2013

Course Description:

Advanced Managerial Accounting is a study of accounting used by managers in making decisions. The course includes readings, cases, and problems dealing with managerial accounting issues, accounting concepts, budgeting and cost control using accounting information in planning and control.

Course Embedded Objectives:

1. Understand the role of managerial accountants in corporate governance and decision making;
2. Provide information to managers to help them make decisions; and,
3. Provide information to managers to control other managers and employees.

Student Learning Outcomes:

1. Students will be able to demonstrate knowledge of managerial accounting and cost accounting concepts and systems.
2. Students will be able to use managerial accounting analytical tools.
3. Students will be able to construct managerial accounting reports.
4. Students will be able to use managerial accounting data to make decisions.

The professor reserves the right to change anything for the class as deemed appropriate.

COURSE REQUIREMENTS

Instructional / Methods / Activities Assessments

This course consists of a series of activities and assessments to assist you in achieving the outcomes for the course and instructional units. Each week you will work on various combinations of assignments, activities, discussions, readings, and research that will enable you to achieve the course learning outcomes.

Grading

The following is a list of the assessments in this course and the points associated with them. Please note that homework is required:

Assessments	
Type	Points
Paper	100
Exams	200
Group Project	100
Project Critique	50
Homework	100
Total	550

Grades will be determined as follows:

Grading Scale	
90-100%	A
80-89%	B
70-79%	C
60-69%	D
Below 60%	F

TECHNOLOGY REQUIREMENTS

The following information has been provided to assist you in preparing to use technology successfully in this course.

- Internet access/connection – high speed recommended (not dial-up)
- Headset/Microphone (if required for synchronous sessions in an online course)
- Word Processor (i.e. MS Word or Word Perfect)

Additionally, the following hardware and software are necessary to use eCollege:

- Our campus is optimized to work in a Microsoft Windows environment. This means our courses work best if you are using a Windows operating system (XP or newer) and a recent version of Microsoft Internet Explorer (6.0, 7.0, or 8.0).
- Your courses will also work with Macintosh OS X along with a recent version of Safari 2.0 or better. Along with Internet Explorer and Safari, eCollege also supports the Firefox browser (3.0) on both Windows and Mac operating systems.

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- It is strongly recommended that you perform a “Browser Test” prior to the start of your course. To launch a browser test, login in to eCollege, click on the ‘myCourses’ tab, and then select the “Browser Test” link under Support Services.

ACCESS AND NAVIGATION

This course will be facilitated using eCollege, the Learning Management System used by Texas A&M University-Commerce. To get started with the course, go to: <https://leo.tamu-commerce.edu/login.aspx>.

You will need your CWID and password to log in to the course. If you do not know your CWID or have forgotten your password, contact Technology Services at 903.468.6000 or helpdesk@tamu-commerce.edu.

Once you have accessed your course follow all course instructions found in the unit content area of the course. The unit content area of the course is found on the left navigation bar.

COMMUNICATION AND SUPPORT

Interaction with Instructor Statement:

Class Live Pro

I will give lectures and you will be able to ask questions during our Class Live Pro session each week. Date and time will be announced via email. We will try to find the time each week that is best for the class members; times and days may vary, if needed. If you have to miss the live lecture, you can watch the recording.

Virtual Office

You should post all questions pertaining to the course to the Virtual Office located under each chapter or exam. This will allow everyone in the course to answer each others questions and to have access to all questions and any posted answers. Many of you will have the same questions and this will reduce the number of times that the same answer will have to be given. You should always check the Virtual Office postings to see if your question has already been asked and answered before you post a question.

Email

Email is appropriate for personal questions related to your grade, etc., but please DO NOT use it for course related questions that may be of interest to others. The system will put the class number (525) on the subject line of any email as long as you send it from the course in eCollege. This will assist me in email management and so that I will know which class you are in.

Technical Support

Texas A&M University-Commerce provides students technical support in the use of eCollege. The student help desk may be reached by the following means 24 hours a day, seven days a week.

- Chat Support: Click on 'Live Support' on the tool bar within your course to chat with an eCollege Representative.
- Phone: 1-866-656-5511 (Toll Free) to speak with eCollege Technical Support Representative.
- Email: helpdesk@online.tamuc.org to initiate a support request with eCollege Technical Support Representative.
- Help: Click on the 'Help' button on the toolbar for information regarding working with eCollege (i.e. How to submit to dropbox, How to post to discussions etc...)

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COURSE AND UNIVERSITY PROCEDURES/POLICIES

Course Specific Procedures:

Course Specifics

The schedule (shown later in the syllabus) lists all specific required course assignments with their due dates. Since this is an online course, all students who sign up for this course are expected to have necessary computer resources and skills to communicate and navigate to complete all of this required work without assistance from the professor.

Having computer problems is not an acceptable excuse for not completing your assignments, exams or quizzes on time for any online course. Therefore, all students should have an alternate computer site for online access in case of technical difficulties with the primary access site. The professor is NOT responsible for any technical difficulties experienced during the course.

Notifications

Students are accountable for announcements posted online and any email sent to the class or to broadcast to the entire class or sent to you individually—regardless of whether you receive it read it or not. It is your responsibility to check announcements and email regularly (at least every 48 hours) and make sure that your email will not reject any messages that may be sent. Students are considered notified within 48 hours of the time that the professor posts an announcement or sends an email to the class. Students may expect the professor to respond within 24 within 24 hours, but not more than 48 hours (except on some weekends).

Off-Campus Research Access

If you connect to the library from an off-campus internet service provider (ISP), you will be asked for a user CWID and password. This is the same as the one you use to access all other University systems. If you have problems, contact the library reference desk at 903-886-5721.

Chapter Quizzes

Short practice quizzes will be available on Connect Accounting for you to use to help you keep on track. These quizzes are not included as part of your grade, but they should help you review the material and see how you are progressing in learning the data.

Examinations

You will have two exams accessed on eCollege. These exams may be submitted only ONE time and they will be timed. You should schedule about three hours to take each exam, the actual time allowed will depend on the type and number of questions asked. After the due dates for each exam, you will be able to access your grade and see the suggested solution for each question. Any questions over these examinations MUST be posted to my Virtual Office for the exam within 5 days after the due date of the quiz to receive a posted reply and no replies will be posted until after the due date. Please put the question number at the beginning of your posting followed by a copy of the entire question so that all class members can see the question. Then you should include your question and how you attempted to solve the problem.

Please direct all course related questions not of a personal nature to my Virtual Office or ask during our Class Live Pro sessions. You will find a link to my Virtual Office under the Course Home tab for general course questions and a link under each chapter for any questions pertaining to a specific chapter.

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Email

E-mail will only be sent to your LeoMail e-mail as the University uses that for other correspondence with students. Other e-mail accounts will not be used. Please email me at psb0012@gmail.com.

Individual Paper

Students will complete a three-to five-page research paper in any approved topic having to do with managerial accounting. The paper is to be written using APA formatting for all aspects of the paper (See the Purdue OWL online for assistance with APA). The paper should be organized in good form using a main topic and approximately three sub-topics that discuss the main topic (Five paragraph essay format). A grading rubric will be provided to show students how the paper will be graded to assist in preparation.

Group Project

Students will complete a group project that involves creating a fictitious product/service and developing costs, calculating breakeven, creating budgets, and preparing a capital budgeting proposal. Each group will evaluate a second group using a rubric provided.

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 sanctions (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).

University Specific Procedures:

ADA Statement

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 132
Phone (903) 886-5150 or (903) 886-5835
Fax (903) 468-8148
StudentDisabilityServices@tamu-commerce.edu
[Student Disability Resources & Services](#)

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 *Code of Student Conduct from Student Guide Handbook*).

Dropping or Withdrawal from the course

University policy will be followed in regards to all withdrawals during the semester.

Instructor Withdrawal Policy – Follow the drop procedures in eCollege. The Registrar's Office will notify me for permission. If you withdraw by the University deadline, you will not receive a grade

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in the course. If you drop the course during the semester, you will receive either a drop passing (DP) or a drop failing (DF) grade for the semester. The grade you have on the day you drop determines the DP or DF grade. The benefit of a doubt will be given to any student who has completed all work up to the point they request to be dropped from the course. It is your responsibility to watch the dates for withdrawal.

Financial Aid – If you are getting financial aid (grants, scholarships, loans, etc.), you should check with the financial aid office be sure that dropping or withdrawing from the course will not adversely affect your financial aid. It is the student's responsibility to assess all consequences of dropping or withdrawing from the course. (<http://www.tamu-commerce.edu/home/finAid/default.asp> or <http://www.tamu-commerce.edu/scholarship/>)

Dropping versus Withdrawing From the University: If you are dropping ALL courses that you are enrolled in, you are actually requesting to be withdrawn from the University and will have to get readmitted to take future courses. If are still enrolled in AT LEAST one course after requesting to be dropped from a current course, then you will only be dropped from the course itself and the rest of your schedule will be intact. If you are dropping ALL of your courses, a withdrawal must be completed. <http://www.tamu-commerce.edu/registrar/pdfs/studentwithdrawal.pdf>

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.

Future e-mail or announcements will override material presented in the syllabus and it is the responsibility of students to periodically check course e-mail, announcements, and discussions in eCollege for further information.

OVERALL GRADING RUBRIC

Criteria (Course Objectives)	1 (Unsatisfactory)	2 (Emerging)	3 (Proficient)	4 (Exemplary)
Identify, describe, and apply fundamental concepts and assumptions that related to management accounting	Student fails to identify concepts or assumptions	Student identifies concepts and assumptions	Student applies concepts to simple facts	Student applies concepts to complex facts
Use managerial accounting methods to help managers make decisions	Student fails to identify decision or need to plan	Student recognizes decision and method	Student applies methods to simple facts	Student applies methods to complex facts
Use managerial accounting methods to help managers control and monitor operations	Student fails to recognize methods to monitor and control	Student recognizes methods to monitor and control	Student applies methods to simple facts	Student applies methods to complex facts

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