Accounting 525 01W
Advanced Managerial Accounting
Spring 2013
Instructor: Dr. Gordon Heslop

Class Hours: Online Course

Office Hours: Online Course

Class meeting dates: January 14th – May 10th

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

Prerequisites: Consent of the instructor

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.

Grading Policy
Course grades will be based upon three exams (100 points each), three quizzes (33, 33 and 34 points each) and a paper (100 points). Grades for the course will be determined by converting each student’s points out of a possible 500 into a percentage and then applying the following ranges:
<table>
<thead>
<tr>
<th>Range</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>90-100</td>
<td>A</td>
</tr>
<tr>
<td>80-89</td>
<td>B</td>
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<tr>
<td>70-79</td>
<td>C</td>
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<tr>
<td>60-69</td>
<td>D</td>
</tr>
<tr>
<td>Below 60</td>
<td>F</td>
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</table>

The above point spreads are guaranteed grades. In other words, if you score in a particular range you are guaranteed at least that grade. The instructor reserves the right to lower the range for a particular grade, at his discretion. **Cheating will not be tolerated. Anyone caught cheating will receive zero on that test or quiz and will be subject to academic sanction.**

**Examinations:**
The exams will be taken online.

**Quizzes:**
The quizzes will be taken online.

**Class Live Pro:**
This course will make use of Class Live Pro. During the first week of class information will be sent out regarding these sessions. You are required to either log in to the session or to watch it in the archives. This is a departmental policy and your attendance is mandatory.

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

**ADA Policy:** Students requesting accommodations for disabilities must go through the ADA Compliance Committee. For more information, please contact Director of Disability Resources & Services, Gee library room 132. Information concerning student disability resources and services (SDRS) may be obtained at: [http://www.tamu-commerce.edu/deanstudents/sdrs/](http://www.tamu-commerce.edu/deanstudents/sdrs/)

**TOPICS AND ASSIGNMENTS**

- **Chapter 1:** Managerial Accounting: An Overview 1/14
- **Chapter 2:** Managerial Accounting and Cost Concepts
  - Exercises 1-11, Problem 14 1/22
- **Chapter 3:** Job-Order Costing
  - E. 1-15, P. 21-23 1/28
- **Quiz #1 Chapter 3** Available 2/1-2/4
- **Chapter 4:** Process Costing
  - E. 1-10, P. 13-15, App .E.1-9, P. 10 2/4
- **Quiz #2 Chapter 4** Available 2/8-2/11
Chapter 5: Cost-Volume-Profit Relationships 2/11
E. 1-11, P. 19-21

**Exam #1 Chapters 1-5** Available 2/15-2/18

Chapter 6: Variable Costing and Segment Reporting: Tools for Management 2/18
E. 1-15, P. 19

Chapter 7: Activity-Based Costing: A Tool to Aid Decision Making 2/25
E. 1-10, P. 16-18

Chapter 8: Profit Planning 3/4
E. 1-10, P. 16-18

Chapter 9: Flexible Budgets and Performance Analysis 3/18
E. 1-10, P. 20-22

Chapter 10: Standard Costs and Variances 3/25

**Drop Date** 3/29

**Exam #2 Chapters 6-10** Available 3/29-4/1

Chapter 11: Performance Measurement in Decentralized Organizations 4/1
E. 1-10, P. 14-16

Chapter 12: Differential Analysis: The Key to Decision Making 4/8
E. 1-10, P. 18-20

Chapter 13: Capital Budgeting Decisions 4/15
E. 1-10, P. 16-19, App. A. E. 1-6

**Paper Due** 4/22

Chapter 14: Statement of Cash Flows 4/22
E. 1-6, P. 7-12, App. A. E. 1-4, P. 5-7

**Withdrawal Date** 4/26

**Quiz #3 Chapter 14** Available 4/26-4/29
Chapter 15: Financial Statement Analysis
E. 1-10

Exam #3 Chapters 11-15
Available 5/6-5/9

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>
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<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>
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<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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</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>
<td></td>
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<tr>
<td>Sentence form is appropriate</td>
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<tr>
<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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<td></td>
<td></td>
<td></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