

Texas A&M University-Commerce
College of Business and Entrepreneurship
Department of Accounting
Accounting 525 81E: Advanced Managerial Accounting
Spring 2013

Professor: Dr. Julia M. Bristol, PhD, MBA, CPA

Class location: (UCD) TBA

Class Meeting Time: Thursdays, 6:15 to 8:55 pm, Central Time.

Offices: (TAMU-C) BA 250D; (UCD) 301

Email: julia.bristol@tamuc.edu (preferred contact method)¹

Telephone: (cell): 214.662.0672 (identify yourself when texting); (campus office): 903.886.5732 (don't leave message)

Office Hours: Mondays (TAMU-C): 5:00 - 6:00; Thursdays (UCD) 5:15-6:15 pm or by appointment

Note: Read this carefully as you are responsible for the material contained in this document. Failure to follow these basic instructions could negatively affect your grade.

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.

This course utilizes **eCollege** software. All course materials will available in **eCollege**. (See below for more information.)

Course Embedded Assessment Objectives

Your achievement level for each of the following objectives will be measured by your success in completing quizzes, exams and assignments.

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.
4. Display professionalism (attendance, participation, ethical conduct) becoming of a CPA/CMA

Student Responsibilities

¹ **Contacting me:** Emails and the Virtual Office in eCollege are the best way to reach me. If you have a course-related question, use the Virtual Office so that others benefit from my response. Use email for communications of a more personal nature. If you email me from outside of eCollege, please put your name and course/section in the subject line and give me 24 hours to respond (48 on weekends). Please do not ask me to confirm that I have received your email. I know spam filters are imperfect so feel free to attach a return receipt to your email. If you need to call me, text me first with your name so I don't ignore your call.

Learning is every student's responsibility. This will only come from dedicated and disciplined study of the material. Assignments are designed to contribute to your mastery of the subject. In line with the guidelines from the Association to Advance Collegiate Schools of Business (AACSB) which accredits our college, expect to devote an average of 10-15 hours per week to the course.

I'm here to facilitate and support the learning process, but to become proficient in accounting basics and succeed in the course you must:

1. Check eCollege frequently for announcements and other information.
2. **Attend all classes and actively participate.** Attendance is mandatory. If for some reason, you cannot attend class, I expect you to notify me in advance. **Failure to do so could negatively affect your grade.** (Would you not bother showing up for work and not call the boss? You would probably lose your job!) You are responsible for all announcements and material covered even if you are absent. Except under extenuating circumstances approved by me in advance, **more than two absences will result in a 10% grade penalty.**

I learn everyone's name. I will give you a name card on the first day of class. You are expected to bring it to class and use it without being reminded.

Participation is graded and my "yardstick" is whether you contributed positively to the class learning experience. Obviously, speaking in class, asking questions, etc. can help fulfill this requirement. While not everyone is comfortable speaking out in class – and if you aren't, you should work to overcome this – there are other ways to participate. For example, keep up with current accounting events and share articles/links with the class in eCollege. To be of value, you will need to post the article or link so everyone can see it and then add some commentary/analysis that draws implications for class, offers your opinion, adds an international perspective (especially if you are an international student) and so on! Another example is participating in discussion threads and posting in the SL and VO.

3. **Complete all assigned readings and problems.** This should be done **before** attending class. I will use class-time to clarify material and work problems. Feel free to email me (by noon on the day of class) so I know to cover specific topics or problems. After the session, you will need to review the material again. Work the recommended problems – solutions will be posted in eCollege – but I will not be collecting or grading homework. In graduate school you are expected to be self-directed. In addition, the publisher, McGraw-Hill provides a lot of online resources. Instructions for accessing material are available in a Doc Sharing folder in eCollege. I suggest you work additional problems to gain mastery over the material and prepare for exams. There is a strong correlation between working problems and doing well in the course.
4. **Group project ("paper"):** You will complete a group project that involves creating a product/service and developing costs, calculating breakevens, creating budgets, and preparing a capital budgeting proposal. See details in eCollege.
5. **Contact me** about any questions or issues *when they arise*. It's much easier to help and work out a solution early-on, than later when it may be too late.

Ethics

"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.)

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 an F grade on the activity and reporting to the Dean's office. Additional options include course failure (F), dismissal from the class, and/or recommended dismissal from the University. I will not approve a withdrawal request if there has been a breach of ethics.

Please complete the Academic Honesty policy located in eCollege and upload it into the appropriate Dropbox Basket by 7 pm Friday, January 18, 2013 using the following naming convention: **Lastname-Academic Honesty Policy**. **Failure to turn in the signed policy on a timely basis could negatively affect your grade.**

Students with Disabilities and Withdrawals

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 have a disability and require accommodation, please contact:

Office of Student Disability Resources and Services

Texas A&M University-Commerce

Gee Library, Room 132

Phone: 903.866.5150 - or - 903.886.5835

Fax: 903.468.8148

Email: StudentDisabilityServices@tamuc.edu

Withdrawals: 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.

Textbooks, Materials and Other Resources

A. Required Text

1. Garrison, R. H., Noreen, E.W., & Brewer, P.C. (2011). *Managerial accounting*, 14th ed. New York, NY: McGraw-Hill Irwin. ISBN 9780077503932 (hard cover) or 9780077909703 (loose leaf). You are expected to **bring your text to class**.

The publisher provides two types of on-line resources.

- a. **Free – no access code required:** Instructions for accessing free material at www.mhhe.com/garrison14e are available in a Doc Sharing folder in eCollege. This is recommended, but not required.
- b. **Complimentary access with textbook purchase – access code required:** To access material, follow instructions provided with the code. You can purchase an access code if your text does not include one. This is not required.

B. Technology Notes

1. You need a computer with a high-speed Internet connection and Microsoft Word and Microsoft Excel software. You also need a basic calculator.
2. **Browser.** Go to www.online.tamuc.org, click the Technical Requirements near the top right for more information or to perform a “browser test” prior to the course start. A recent version of Microsoft Internet Explorer, Chrome or Firefox *should* work. **eCollege** *should* also work with Macintosh OS X or higher, along with a recent version of Safari, Firefox or Chrome. (Sometimes there are incompatibilities between **eCollege** and browser updates so if one doesn't work, try another.)
 - a. **Pop-ups:** Your Internet Explorer browser may be set to block pop-ups. To avoid this, disable the pop-up blocker to the online learning sites. To temporarily turn it off or disable it for a specific web site, go to Tools/Pop-up Blocker/Turn Off Pop-up Blocker or Pop-up Blocker Settings, or use the help function on your browser.
4. **Technical Support:** Please complete the **eCollege** student tutorial. Also **eCollege** has a help button on the top right of the screen. If at any time you experience technical problems (e.g., you can't log in to the

course, you can't see certain material, etc.) please contact the Help Desk which is available 24 hours a day, 7 days a week. (www.online.tamuc.org, email helpdesk@online.tamuc.org or call 1-866-656-5511). Please **do not** contact me about technical issues. Trust me – you don't want my technical advice.

C. Selected eCollege Resources

1. **Announcements.** I will post important general information here so check frequently. I'll often post the contents of emails here as well.
2. **Email.** Keep your email address current and check it regularly. YOU are responsible for all email I send, regardless of whether or not you read it.
3. **Discussion Threads** within Modules: Use the **Discussion Thread for Textbook Material** in each module to discuss course materials. I have also set up a thread called **Questions about Homework Problems** to ask questions about homework problems. Meaningful participation (such as asking insightful questions and providing answers will enhance your participation grade.
4. **Student Lounge (SL).** Use the SL to obtain help from other students (and to reply to queries) about resources, scheduling, etc. Also use it to post relevant articles and links to interesting material. Meaningful participation will also enhance your participation grade. If you email me with these types of questions without trying the SL first, I'll just tell you to use the SL.
5. **Virtual Office (VO).** Use the VO to ask me course-related questions so others will benefit from reading my response. If you send me a private email asking a question that others will probably want to hear, I'll either ignore it, or tell you post the question in the SL or VO. So save yourself some time and use these resources from the get-go.
6. **Doc Sharing.** This is where I'll post downloadable documents such as forms, the syllabus, PowerPoint slides, homework solutions, and articles and other relevant material.
7. **Dropbox.** This is where you will upload assignments and other hand-ins. You are responsible for ensuring that the document successfully uploaded, and that the files are properly named. Remember there are may be grade penalties for not following protocols.
8. **Library.** Don't use the link to the Library within eCollege. Access the Library from www.tamuc.edu. See below.

D. Texas A&M University Commerce Library

1. Accessible through www.tamuc.edu.
2. Link to the research guide for the College of Business: <http://tamuc.libguides.com/busref> .
3. You can also contact Sarah Northam, Interim Head of Reference at Sarah.Northam@tamuc.edu .

E. Texas A&M University Commerce Writing Center

1. Polished writing skills are an essential professional skill. There are many reasons that students' skills need improvement, e.g., English is not first language; a student's background has emphasized technical and quantitative skills; a student hasn't been exposed to business writing, etc. Whatever the reason, a poorly written paper will detract from the grade of the most brilliant analysis ever written. Therefore, consider using the Writing Center as a resource. I urge you to learn about their available resources well in advance of the paper's due date.
 - a. You can learn about the center by going to www.tamuc.edu. From there, click Resources, then Academic Assistance & Programs, then Writing Center.
 - b. The Writing Center also has an Online Writing Lab (writing.TAMUC.edu) that can help you improve your writing skills.

Evaluation

The final grade you earn will be determined as follows:

1. Exam 1	20%
2. Exam 2	20%
3. Exam 3	20%
4. Quizzes	10%
5. Group Project	20%
6. Class Attendance/Participation	10%
	100%

I generally use a standard grading curve – 90% or above (A), 80%-89% (B), 70%-79% (C). I also have the option to curve final grades.

Course 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

See the group project information for proposal rubric.