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Office Hours: 9 am to 11 am on Monday, Tuesday, Wednesday,
Thursday, and Friday, and by appointment.

Please visit, call or email with questions.

Welcome to ACCT 525, advanced managerial accounting, where you will learn to use accounting to help people make decisions and control other people. Our class will meet on Thursdays in BA 243, from 6:15 pm to 8:55 pm, to discuss homework problems and applications of accounting methods to decisions and controls, take and review tests, and answer questions. We will also discuss ethical issues related to decisions and controls, and international applications of accounting methods, including cultural differences.

Our course objectives are to: (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.

Our textbook is Managerial Accounting, 14th ed., by Garrison, Noreen and Brewer. The textbook ISBN is 9780077503932 for a hard cover book with Connect access, or 9780077909703 for a loose leaf book with Connect Access.

You are also required to use our textbook website:

http://connect.mcgraw-hill.com/class/t_wilson_acct_525-81e_fall_2013_2

An eBook is available on the Connect website. The textbook web site will be used to collect homework, and also provides outlines, videos, and other supplemental study materials, homework hints, and a link to send me questions about specific homework problems. The textbook web site will not be used for tests, which must be taken in class.

You are also required to use an eCollege web site found through a link on the MyLeo web site provided by our university. The page will be used to post class notes, test keys, and other documents, such as this document, to collect most homework assignments and your written assignment, and to interact on days our class does not meet.

Your final grade in our class will be determined by three factors: (1) your grades on 4 tests; (2) your homework grade; and (3) your grade on a written assignment. Each test grade has a value of 100 points, for a total of 400 points; the average of your homework grades has a value of 100 points; and, the written assignment has a value of 100 points; a total of 600 points. 540 points are needed for an A, 480 for a B, 420 for a C, and 360 for a D and to avoid an F.

All students must follow and conform to the University policy on Academic Honesty. A copy of this policy is posted in Doc Sharing on our eCollege page. Your first homework assignment is to scan a signed copy of the policy to our eCollege drop box for Week 1. Generally, you must not communicate with any other person during tests, and your test answers, homework answers, and written assignment must be your original work.

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.

A schedule of homework assignments, tests, and other activities appears below.

<u>Date</u>	<u>Chapter</u>	<u>Homework*, Test, or Other Assignment</u>
August 29	1	Academic Honesty Policy posted to eCollege
September 5	2	*homework problems are found on our "Connect" page
12	3	
19		Test # 1 (Chapters 1 to 3)
26	4	
October 3	5	
10	6 and 7	
17		Test # 2 (Chapters 4 to 6)
24	8 and 9	
31	10	
November 7	11	
14		Test # 3 (Chapters 8 to 11)
21	12 and 13	
22		Written Project posted to eCollege
28		Thanksgiving
December 5	14 and 15	
12		Test # 4 (Chapters 1 to 15)

Homework and the written project are due at midnight, Commerce, Texas time, on the dates above. Homework submitted after the dates above will be discounted 50%. Homework determines 1/6 of your final grade.

Tests are given in class. Tests are closed book, except for one letter sized page of hand written notes, one side only. For Test #4, both sides may be used. A rubric describing how your tests are graded appears later in this document. Tests determine 4/6 of your final grade

The written assignment requires you to: (1) identify a decision made, or control used, by a business manager; (2) identify an accounting method relevant to the decision; and, (3) provide a simple hypothetical to describe the application of the method to the decision or control. A rubric describing how your written projects are graded appears later in this document. Your written project determines 1/6 of your final grade.

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.

The following course, paper, and question rubrics will determine your grades on tests, your paper, and our class.

Course Rubric	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

Written Project Rubric Excellent (10 points) Competent (8 or 9) Satisfactory (7) Inadequate (less than 7)

- The focus was clear
- Organization is easy to follow
- Sentence form is appropriate
- Punctuation, grammar, and spelling
- Information is correct and well documented
- Citations used to support evidence
- APA style
- Analysis and interpretation
- Strong understanding of principles
- Received on or before due date in a professional format (such as Word)

Test Rubric Excellent (10 points) Competent (8 or 9) Satisfactory (7) Inadequate (less than 7)

- Adequately prepared
- Support method of achieving solution
- Demonstrate understanding of concepts
- Effective analysis

For the written project and tests, scores of 10 points will be extraordinary. Ordinarily, excellent answers will receive 9 points.