ACCOUNTING 525 01E
ADVANCED MANAGERIAL ACCOUNTING
SPRING 2014

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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

Office Hours: Tue./Wed./Thur. 1:00-3:00

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:

- 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 sent to you and you must sign and return it to the course dropbox.

Grading: There are three scheduled exams and three quizzes for this course. A written paper is also required. The submission date is April 18. 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.

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.

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@tamu-commerce.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	1/16
Chapter 2:	Managerial Accounting and Cost Concepts Exercises 1-11, Problem 14	1/16
Chapter 3:	Job-Order Costing E. 1-15, P. 21-23	1/23
Quiz #1 Chapter 3		**Available 1/31-2/3**
Chapter 4:	Process Costing E. 1-10, P. 13-15, App. E.1-9, P. 10	1/30
Quiz #2 Chapter 4		**Available 2/7-2/10**
Chapter 5:	Cost-Volume-Profit Relationships E. 1-11, P. 19-21	2/6
Exam #1 Chapters 1-5		**2/13**
Chapter 6:	Variable Costing and Segment Reporting: Tools for Management E. 1-15, P. 19	2/20
Chapter 7:	Activity-Based Costing: A Tool to Aid Decision Making E. 1-10, P. 16-18	2/27
Chapter 8:	Profit Planning E. 1-10, P. 16-18	3/6
Chapter 9:	Flexible Budgets and Performance Analysis E. 1-10, P. 20-22	3/20
Chapter 10:	Standard Costs and Variances E. 1-8, P. 9- 10, App. A. E. 1-7, P. 8, App. B. E. 1-2, P. 3-5	3/20
Drop Date		**3/25**
Exam #2 Chapters 6-10		**3/27**
Chapter 11:	Performance Measurement in Decentralized Organizations E. 1-10, P. 14-16	4/3

Chapter 12: Differential Analysis: The Key to Decision Making E. 1-10, P. 18-20	4/10
Chapter 13: Capital Budgeting Decisions E. 1-10, P. 16-19, App. A. E. 1-6	4/17
Paper Due	**4/18**
Chapter 14: Statement of Cash Flows E. 1-6, P. 7-12, App. A. E. 1-4, P. 5-7	4/24
Withdrawal Date	**4/25**
Quiz #3 Chapter 14	**Available 4/25-4/28**
Chapter 15: Financial Statement Analysis E. 1-10	5/1
Exam #3 Chapters 11-15	**5/8**

Bibliography: None

Course Issues: Any student concerns relating to scores and grades **MUST** first be sent to the instructor, and a reasonable time – one week – be allowed for a response. If after receiving a response, the student is not satisfied, then, and only then, should the student address the issue with the Department Head. The same procedure should apply up the chain of responsibility.

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

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

Paper

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.

Content of Paper				
	Excellent	Competent	Satisfactory	Inadequate
The focus was clear				
Organization is easy to follow				
Sentence form is appropriate				
Punctuation, grammar, spelling, are correct				
Information given is correct and well documented				
Citations used to support evidence				
APA style				
Analysis and interpretation				
Strong understanding of the principle				
Received on due date in a professional format (such as use of MSWord)				

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.

Quizzes and exams				
	Excellent	Competent	Satisfactory	Unsatisfactory
Adequately Prepared				
Support method of achieving solution				
Demonstrate understanding of concepts				
Effective analysis				

Grade Scale:
Excellent – 90% of available points
Competent – 80% of available points
Satisfactory -70% of available points
Unsatisfactory – 69% and below of available points