

Texas A & M University - Commerce
College of Business and Entrepreneurship
Department of Accounting
Accounting 525
Advanced Managerial Accounting
Spring 2014

Professor: Megan Burke, Ph.D., CPA (VA)

Office: This is an online course. I have no set office hours and there are no set class times. You may schedule an appointment to see me in my office (BA 113) on the main campus.

Email: Megan.Burke@tamuc.edu

Office Hours: Online chat will be scheduled for most Mondays at 7:30 p.m. (Central). You are *not* required to attend. I will log on and be available for live chat. If no one joins after 10 minutes, I will log off. Questions can be emailed to me or posted to the online forum. Posting is the preferred method so that other students may join in answering questions. The chapter lectures will pre-recorded and posted to eCollege.

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 Assessment Objectives

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

Textbooks and Materials

Required Textbook: Garrison, R. H., Noreen, E.W., & Brewer, P.C. (2011). Managerial Accounting, 14th ed. New York, NY: McGraw-Hill Irwin.

Access to Internet, eCollege and the TAMUC Library's database: Connectivity, hardware and software are your responsibility. Completing the Student Tutorial in eCollege is highly recommended.

Student Responsibilities

Learning is every student's responsibility. My role as your professor is to facilitate your learning process. Each student is required to:

1. Read assigned material on schedule.
2. Listen to published lectures and review other published material each week.
3. Complete assignments within the posted time frames.
4. Participate in the class online forum (Student Lounge) by posting questions and answering questions posted by classmates and/or myself.
5. Prepare diligently for weekly assignments.
6. Respect the e-learning environment by being prepared and observing net-etiquette.

Evaluation

Grades are based upon total points received.

| | |
|-----------------------------|------------|
| Exam 1 | 100 |
| Exam 2 | 100 |
| Exam 3 | 100 |
| Quizzes | 100 |
| Group Project | 100 |
| Evaluation of Group Project | <u>50</u> |
| Total | 550 |

The levels of mastery are:

| | |
|-----------|---|
| 90 – 100% | A |
| 80 – 89% | B |
| 70 – 79% | C |
| 60 – 69% | D |
| <60% | F |

Course Grading Rubric

| Criteria | 1 (Unsatisfactory) | 2 (Emerging) | 3 (Proficient) | 4 (Exemplary) |
|---|--|--|---|--|
| Identify, describe and apply fundamental concepts and assumptions that relate 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. |

Grading Rubric for Group Project

| | <i>Points Possible:</i> | <i>Points Earned:</i> | Comments: |
|--|-------------------------|-----------------------|------------------|
| Idea and description | 10 | | |
| List of costs with justification for each (references for support) | 10 | | |
| Breakdown of costs (with sources for realism) | 5 | | |
| Budget of cost for one unit of product of service | 5 | | |
| Breakeven analysis | 10 | | |
| Master budget | 15 | | |
| Capital budgeting project proposal (payback, NPV, etc.) | 15 | | |
| Writing and organization | 10 | | |
| Extras (illustrations, advertising ideas, your choice, etc.) | 10 | | |
| Overall Evaluation | 10 | | |
| Totals | 100 | | |

Email

Emails are typically the best way to contact me. I will try to respond to all emails within 24 hours during the week. Emails received during the weekend may not receive a response until Monday. If you do not receive a response in that timeframe, please re-send the email.

Attendance/Participation

One advantage of an online course is that you do not have to be in a certain place at a certain time. You can study when convenient and log into the course and review course content when convenient. I will have an online class each Monday at 7:30 p.m. (Central) at which time you may log in and join in the class questions and discussions. You are not required to attend the weekly chat. These sessions will be recorded and you can log on anytime to review the chat session. Be sure to post your answers to questions posed by me or your peers. Also, use of the forum to ask questions will benefit all of the class. We have a lot of smart students who can often answer questions quicker than I may be able to. I will review discussions on the forum and offer corrections and/or additional explanations when needed.

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.

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

Communication and 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 to speak with an eCollege Technical Support Representative
- Email: helpdesk@online.tamuc.org to initiate a support request with an eCollege Technical Support Representative.
- Help: Click on the “Help” button on the toolbar for information regarding working with eCollege.

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 on the assignment and/or further academic sanctions (i.e. failure of the course, dismissal from class and/or referral to the Dean of the College of Business and Entrepreneurship). You will be required to sign the Academic Honesty Policy and submit it within the first week of class. **Failure to submit a signed Academic Honesty Policy will cause a 50 point deduction from your overall score for the class.**

Academic Honesty Policy

The College of Business and Entrepreneurship at Texas A & M University-Commerce will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows:

- **Illegal activity** – Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty.
- **Dishonest Conduct:** Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct.
- **Cheating:** The unauthorized use of another’s work and reporting it as your own.
- **Plagiarism:** Using someone else’s ideas and not giving proper credit.
- **Collusion:** Acting with others to perpetrate any of the above actions regardless of personal gain.

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*).

Students with Disabilities

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

Room 132

Phone (903) 886-5150 or (903) 886-5835

Fax (903) 468-8148

StudentDisabilityServices@tamuc.edu

Other

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.*

If you are pursuing graduate degree in Accounting, the content of this course is included in your comprehensive exam. You must pass this exam to earn your graduate degree in Accounting from TAMUC.

NOTE: This syllabus is subject to change as needed to meet the objectives or administration of the course at the discretion of the professor. It is not anticipated that there will be any substantive changes

Class Schedule & Assignments:

| <i>Date</i> | <i>Topic</i> | <i>Graded Assignment</i> |
|-------------------|---------------------------------------|--|
| 1/13/14 – 1/19/14 | Course Introduction Chapters 1 & 2 | |
| 1/20/14 – 1/26/14 | Chapter 3 | Academic Honesty Policy and Student Information Sheet: submit to the DropBox no later than 11:59 p.m. central time on January 26th. Quiz 1: Chapters 1 – 3: Available January 24 th – January 26 th . |
| 1/27/14 – 2/2/14 | Chapter 4 | Quiz 2: Chapter 4: Available January 31 st – February 2 nd . |
| 2/3/14 – 2/9/14 | Chapter 5 | Exam 1: Chapters 1 – 5: Available February 7 th – February 9 th . |
| 2/10/14 – 2/16/14 | Chapter 6 | |
| 2/17/14 – 2/23/14 | Chapter 7 | Quiz 3: Chapters 6 & 7: Available February 21 st – February 23 rd . |
| 2/24/14 – 3/2/14 | Chapter 8 | |
| 3/3/14 – 3/9/14 | Chapter 9 | Quiz 4: Chapters 8 & 9: Available March 7 th – March 9 th . |
| 3/10/14 – 3/16/14 | Spring Break | |
| 3/17/14 – 3/23/14 | Chapter 10 | Exam 2: Chapter 6 – 10: Available March 21 st – March 23 rd . |
| 3/24/14 – 3/30/14 | Chapter 11 | |
| 3/31/14 – 4/6/14 | Chapter 12 | |
| 4/7/14 – 4/13/14 | Chapter 13 | Quiz 5: Chapters 11 – 13: Available April 11 th – April 13 th . |
| 4/14/14 – 4/20/14 | Chapter 14 | Group Project: Submit to the DropBox no later than 11:59 p.m. central time on April 20th. |
| 4/21/14 – 5/1/14 | Chapter 15 | Peer Evaluation and Group Evaluation: Submit to the DropBox no later than 11:59 p.m. central time on April 27th. |
| 5/2/14 – 5/6/14 | Final Exam | Exam 3 (Final): Chapters 1 – 15 with an emphasis on 11 – 15: Available May 2 nd – May 6 th . |