



Accounting 525 04W 80898
Advanced Managerial Accounting
Fall 2014

Instructor: Pamela Baker, PhD, MS, CPA, CGMA
Class Hours: Online Course / Online Evening Meetings Weekly
Office Hours: Online Only; I check online Monday through Friday for questions by email or my virtual office.
Class meeting dates: August 25th – December 10th
Email: Pamela.Baker@tamuc.edu or psb0012@gmail.com

Required Materials:

Required Text:

Hilton and Platt (2013) *Managerial Accounting – Creating Value in a Dynamic Business Environment*, 10th ed., Hilton and Platt, McGraw Hill, ISBN 9781259163005

This text can be purchased in a loose-leaf or binder ready version W/ Connect Plus ISBN 9781259163487 **OR** Hardcover text only ISBN 9780078025662 **PLUS** access to Connect PLUS.

You may buy the book and the Connect PLUS access code in a bundle from our bookstore, which should make the total price less. If you buy the textbook elsewhere, you can purchase Connect PLUS on the textbook website at the beginning of the semester. Alternatively, you can just purchase Connect PLUS which gives you access to Connect and the eversion of the textbook. This is a cheaper option but for many students, an ebook is not a good option.

Required Hardware: You must have a headset with a microphone and a computer camera for this class. It is required in order to take the final exam and to participate during class. Be sure to test the equipment before class begins.

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

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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.

Grading Policy

Course grades will be based upon three exams (200 points each), three homework sets (40 points each), class participation (by attending live class or viewing the recording and writing up a summary of the recording) (120 points), and a group project (160 points). Grades for the course will be determined by converting each student’s points out of a possible 1,000 points into a percentage and then applying the following ranges:

Range	Grade
90-100	A
80-89	B
70-79	C
60-69	D
Below 60	F

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. The final exam must be taken using ProctorU, an online service that observes students taking the exam. You must use a computer with a camera for this exam.

Homework:

The homework will be completed on Connect Accounting.

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. Attendance will be taken each week; students who are not present MUST

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complete a writeup of the material covered by listening to the recorded class. The writeup is due by the end of the week that the material is covered.

Weekly Class Schedule:

Week	Dates	Chapters	Topics	Other	Points
Week 1	Aug 25-31	Ch 1 and 2	Role of Mgmt Acct; Cost Concepts	Participation	10
Week 2	Sept 1-7	Ch 3	Product Costing / Job Costing	Participation	10
Week 3	Sept 8 - 14	Ch 4	Process Costing	Participation	10
Week 4	Sept 15 - 21	Ch 5	Activity-Based Costing	Participation	10
Week 5	Sept 22 - 28	Ch 1-5	Exam 1 - Taken Online (200 pts)	Hwk 1 Due (40 pts)	240
Week 6	Sept 29 - Oct 5	Ch 6 - 7	Cost/Activity Analysis; CVP Analysis	Participation	10
Week 7	Oct 6 - 12	Ch 9	Budgeting	Participation	10
Week 8	Oct 13 - 19	Ch 10	Standard Costs/Variiances	Participation	10
Week 9	Oct 20 - 26	Ch 11	Flexible Budgeting	Participation	10
Week 10	Oct 27 - Nov 2	Ch 6,7,9-11	Exam 2 - Taken Online (200 pts)	Hwk 2 Due (40 pts)	240
Week 11	Nov 3 - 9	Project Work	Project Work Week	Participation	10
Week 12	Nov 10 - 16	Ch 8 & 12	Variable Costing/ Respons Acct/Perf	Participation	10
Week 13	Nov 17 - 23	Ch 13	Investment Centers/Trans Pricing	Participation	10
Week 14	Nov 24 - 30	Ch 14	Decision Mkg: Relevant Costs/Benefits	Project (160 pts)	160
Week 15	Dec 1 - 7	Ch 16	Capital Budgeting	Participation	10
Final Exam	Dec 8 - 10	Ch 8,12,13,14,16	Final Exam - Via ProctorU (200 pts)	Hwk 3 Due (40 pts)	240
				Total Points	1000

Course Issues: Per departmental policy, any student concerns relating to scores and grades **MUST** first be sent to the instructor, and a reasonable time – at least 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.

What is a fear of living? It's being preeminently afraid of dying. It is not doing what you came here to do, out of timidity and spinelessness. The antidote is to take full responsibility for yourself - for the time you take up and the space you occupy. If you don't know what you're here to do, then just do some good. Maya Angelou

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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

Project

You are required to complete a course team project in which you complete a proposal for funds for a new product or service. Specific details will be given online. You are required to use APA style for the project citations and bibliography. A rubric follows that details how the instructor will grade the project. There are a possible 120 points for the project. The project is equal to 12% of the total grade. A rubric will be provided on eCollege for the project.

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You have to fight to reach your dream. You have to sacrifice and work hard for it. Lionel Messi

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

UNIVERSITY SPECIFIC PROCEDURES

ADA Statement

TAMUC seeks to provide appropriate and reasonable accommodations for all individuals who have a recognized disability. The University complies with all applicable federal, state, and local laws, regulations, and guidelines with respect to providing appropriate academic accommodations to afford equal educational opportunity – specifically Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act.

It is the responsibility of the student to register with and provide medical verification of a disability as well as academic schedules to the office of Disability Support Services (DSS) no later than the second week of classes each semester. The student must also provide the professor with appropriate documentation in order that the professor may arrange for needed accommodations no later than the second week of class.

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Dropping or Withdrawal from the Course

University policy will be followed in regards to all withdrawals during the semester.

Instructor Withdrawal Policy – Follow the drop procedures on the TAMUC website. If you withdraw by the University deadline, you will not receive a grade in the course. If you drop the course during the semester, you will receive either a withdrawal passing (W) or a withdrawal failing (WF) grade for the semester. The grade you have on the day you drop determines the W or WF grade. The benefit of a doubt will be given to any student who has completed all work up to the point they request to be dropped from the course. It is your responsibility to watch the dates for withdrawal.

Financial Aid – If you are getting financial aid (grants, scholarships, loans, etc.), you should check with the financial aid office be sure that dropping or withdrawing from the course will not adversely affect your financial aid. It is the student's responsibility to assess all consequences of dropping or withdrawing from the course.

Dropping versus Withdrawing from the University: If you are dropping ALL courses that you are enrolled in, you are actually requesting to be withdrawn from the University and will have to get readmitted to take future courses. If are still enrolled in AT LEAST one course after requesting to be dropped from a current course, then you will only be dropped from the course itself and the rest of your schedule will be intact. If you are dropping ALL of your courses, a withdrawal must be completed.

Grade of Incomplete (I)

Grades of Incomplete are rare but can be given to students who have: 1) completed 75% or more of the class with a passing grade; and 2) have a documented, compelling reason for the Incomplete. The Incomplete (I) is not permitted for students who are simply behind or have not completed the class work and want more time. Students who wish to request an Incomplete must obtain and complete the proper form and submit it to the professor for review. Both the professor and the SOM Director must approve the Incomplete for it to be allowed.

PROFESSOR POLICIES

Ethics

Integrity is the hallmark of the accounting profession and will be stressed throughout this and every accounting course. The professional accountant depends upon the public trust in order to maintain the entire profession. Breach of that trust harms every professional accountant in practice. Any student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, copying test questions, photographing test questions, sharing test questions, or collusion, etc. will result in failure of assignment or exam (0 points) and potential further academic sanctions (i.e. failure of course (F), dismissal from class and/or referral to Director of the SOM and Dean for further sanctions). Honest accountants can always find good jobs; dishonest ones should not.

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Strive to begin your work as a professional accountant in this class always keeping ethics at the forefront of your work every minute.

No Extra Credit/ No Alternate Assignments

No extra credit will be given for any reason. Student earn their grades by completing the required class material during the weeks the class runs. Please act in a professional manner, complete your work in a timely fashion and know that it is your responsibility to earn your grades.

Email

Please be certain that you check your LEO email or that you forward the LEO email to your home email address. It is the only way that I have to get in contact with the entire class. This will allow you to send and receive email and utilize other computer services. It will give you an easy way to contact me and other students. You are responsible for data emailed within 48 hours of the email, as I am your emails to me.

Announcements

Many times important information is placed on Blackboard under announcements. Be sure that you check the announcements area at least every 48 hours. You are responsible for data there within 48 hours of the posting. I do not anticipate making changes, but sometimes they do occur. I will never post any changes or requirements that give you less than a week to comply.

Late Policy

It is essential that students keep up with work in the class, as the class is material heavy and challenging. I generally give all students one break on a late assignment, but the second one will have a grade reduced by 20% per day. After four days, there is no point in turning in the work, unless the student has a documented, compelling reason. In that case, I will make the best decision that I can in the circumstances.

Returned Assignments / Exams

I will work to return your assignments and post your grades as soon as I can. This usually takes no more than a week from the time that the assignment is turned in or the text/quiz is taken. You will have access to the solution to exams so that you can review those online.

Code of Civility

All students enrolled in my Accounting Classes shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. Students are expected to abide by this code during class and in working with professors, staff and other class members. If students do not abide by this code, they will be asked to leave the class and, in extreme cases, they will be referred to Student Life, the Chair or the Dean for further sanctions.

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Respect

Treat all faculty, students and staff with respect and in a professional and courteous manner at all times, whether in person, over the phone or in written communication.

Kindness

Refrain from using any form of insult or other disparaging remark.

Truth

Cite only the truth, and never knowingly misrepresent, mischaracterize, or misquote information received from others.

Responsibility

Take responsibility for your own actions, obligations and performance; do not blame others.

Cooperation

Work together with other students, faculty, and staff in a spirit of cooperation toward our common goals of seeking and providing a quality education.

Privacy

Respect and uphold the right to privacy, and do not talk about others in any negative way.

Nondiscrimination

Respect different ideas and opinions, and reject bigotry in any form. Foster an environment that enables honest and open communication, free from harassment and intimidation, where alternative points of view are treated with consideration, and the diversity of our academic community is appreciated.

Professionalism

Complete your work in a timely, complete and thoughtful manner. Read all chapters; work diligently on all assignments as assigned. Do your best.

Sense of Humor

It is hard to get by in any field without an appropriate sense of humor. Do not make fun of your friends, but do have fun with them. Be able to laugh at yourself and with others.

Be Positive

You are on your way into an exciting career with incredible opportunities for excellent positions and advancement. It is healthier to have an optimistic attitude as much as possible.

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