Instructor: Pamela Baker, PhD, MS, CPA, CGMA
Class Hours: Online Course / Online Evening Meetings
Office Hours: Online Only; I check online Monday through Friday and Sunday evenings for questions by email/ virtual office.
Class term: January 19 to May 11, 2015
Email: Pamela.Baker@tamuc.edu

GENERAL INFORMATION

Required Materials:
Required Text:

Other Required Materials
Connect Materials to Accompany the Text.

The text is best purchased with as Connect Plus only, as McGraw Hill now requires that all Connect purchases be Connect Plus, which is more expensive. Connect Plus includes all required materials and the eText. You may purchase this by getting a code at the bookstore or at the Connect Accounting site shown below.


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. Principles of Accounting I and II or introductory graduate-level accounting course(s) covering financial and managerial accounting.

This syllabus, including the schedule and assignments therein, is subject to change at the discretion of the professor. This syllabus does NOT constitute a contract.
**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 Student Learning 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 and participating in live class or viewing the recording and writing up a summary of the recording) (120 points), and a group project (160 points).

**Earning Your Grades**

<table>
<thead>
<tr>
<th></th>
<th>Total Points</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams</td>
<td>540</td>
<td>54%</td>
</tr>
<tr>
<td>Project</td>
<td>220</td>
<td>22%</td>
</tr>
<tr>
<td>Homework</td>
<td>120</td>
<td>12%</td>
</tr>
<tr>
<td>Participation</td>
<td>120</td>
<td>12%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1000</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Range</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>90-100</td>
<td>A</td>
</tr>
<tr>
<td>80-89</td>
<td>B</td>
</tr>
<tr>
<td>70-79</td>
<td>C</td>
</tr>
<tr>
<td>60-69</td>
<td>D</td>
</tr>
<tr>
<td>Below 60</td>
<td>F</td>
</tr>
</tbody>
</table>

This syllabus, including the schedule and assignments therein, is subject to change at the discretion of the professor. This syllabus does NOT constitute a contract.
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, could be removed from the class and will be referred for academic sanction.**

**Examinations (3 @ 180 points)**
The exams will be taken online. It is possible that the department will require students to take the exam on the TAMUC Commerce campus or at an approved testing center.

*By failing to prepare, we are preparing to fail. - Benjamin Franklin*

**Homework (120 points)**
The homework will be completed on Connect Accounting. Specific assignments are made for each testing period and are due the day that the exam related thereto must be completed. Please be sure to keep up with the due dates on Connect.

**Participation (120 points)**
This course will make use of Collaborate for Live Class. During the first week of class information will be provided about session times. You are required to either log in to the session or to watch it in the archives. Per departmental policy, student attendance is mandatory. Attendance will be taken in each live class (looking at several times during the class); students who are not present MUST prepare a COMPLETE write-up of the material covered by listening to the recorded class. If your name pops up in the live class but you do not respond to questions or show yourself active by written questions/comments, you also need to do the writeup. It is not sufficient to simply login and not participate *The writeup is due by the end of the week that the material is covered via email.* To be thorough, it should be at least two-three pages showing that you listened to the recording.

**Technology Problems – Be sure to resolve them.**
While we all have technology issues from time to time, technology issues are NOT a sufficient excuse for missing live class or failing to complete work on time. It is the student’s responsibility to make sure that her/his computer is compliant with Connect and Collaborate before the first live class, which takes place in the second week of class. If you pop off of the class, you must reenter the class by logging in again. If you have trouble during the first live class, you must work with IT to resolve the issue before the next live class.

**Group Project / Discussion Critiques (220 points)**
Students will complete a group project over the course of the semester. Groups will be officially assigned by the end of Week 3. One week will be given for a project work week. The projects take the form of a PowerPoint presentation with comments written at the bottom for the reader to use as a presentation. These presentations are due to be uploaded into the Week 15 Tab Discussion area designated as “UPLOAD PROJECTS

This syllabus, including the schedule and assignments therein, is subject to change at the discretion of the professor. This syllabus does NOT constitute a contract.
This syllabus, including the schedule and assignments therein, is subject to change at the discretion of the professor. This syllabus does NOT constitute a contract.

HERE” no later than April 28. During that week, each group will critique the work of assigned groups. Projects will be evaluated by outside businesspeople using this scale:

<table>
<thead>
<tr>
<th>Level</th>
<th>Description</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exceptional</td>
<td>Exceptional for actual business use/ stands out.</td>
<td>(97%)</td>
</tr>
<tr>
<td>Effective</td>
<td>The norm for business use/ what is expected.</td>
<td>(90%)</td>
</tr>
<tr>
<td>Adequate</td>
<td>Usable but needs some improvements.</td>
<td>(80%)</td>
</tr>
<tr>
<td>Ineffective</td>
<td>Too many shortcomings; needs major additional work.</td>
<td>(70%)</td>
</tr>
<tr>
<td>Poor</td>
<td>Unacceptable work.</td>
<td>(50%)</td>
</tr>
</tbody>
</table>

I will also ask for an evaluation by all teams using this scale for all other teams’ presentations – submitted only to me.

**Weekly Class Schedule (Note due dates for Project, Homework and Exam Dates)**

<table>
<thead>
<tr>
<th>Week</th>
<th>Dates</th>
<th>Chapters</th>
<th>Topics</th>
<th>Other</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 1</td>
<td>Jan 20-25</td>
<td>Ch 1</td>
<td>Role of the Mgmt Acct</td>
<td>Honor Code / Intros</td>
<td></td>
</tr>
<tr>
<td>Week 2</td>
<td>Jan 26-Feb 1</td>
<td>Ch 2-3</td>
<td>Cost Terms / Job Costing</td>
<td>Participation</td>
<td>20</td>
</tr>
<tr>
<td>Week 3</td>
<td>Feb 2-8</td>
<td>Ch 4</td>
<td>Process Costing</td>
<td>Groups Assigned</td>
<td></td>
</tr>
<tr>
<td>Week 4</td>
<td>Feb 9-15</td>
<td>Ch 5</td>
<td>Activity-Based Costing</td>
<td>Participation</td>
<td>20</td>
</tr>
<tr>
<td>Week 5</td>
<td>Feb 16-22</td>
<td>Ch 1-5</td>
<td>Exam 1 - (180 pts)</td>
<td>Hwk 1 (40 pts)</td>
<td>220</td>
</tr>
<tr>
<td>Week 6</td>
<td>Feb 23 – Mar 1</td>
<td>Ch 6 - 7</td>
<td>Cost Analysis; CVP</td>
<td>Participation</td>
<td>20</td>
</tr>
<tr>
<td>Week 7</td>
<td>Mar 2 – 8</td>
<td>Ch 9</td>
<td>Budgeting</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Week 8</td>
<td>Mar 9 - 15</td>
<td>Ch 10/11</td>
<td>Std Costs/Variance/Flex Bud</td>
<td>Participation</td>
<td>20</td>
</tr>
<tr>
<td></td>
<td>Mar 16 - 22</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Week 9</td>
<td>Mar 23 - 29</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Week 10</td>
<td>Mar 30 – Apr 5</td>
<td>Ch 6,7,9-11</td>
<td>Exam 2 - (180 pts)</td>
<td>Hwk 2 (40 pts)</td>
<td>220</td>
</tr>
<tr>
<td>Week 11</td>
<td>Apr 6 - 12</td>
<td>Ch 8 &amp; 12</td>
<td>Var Costing/Respons. Acct</td>
<td>Participation</td>
<td>20</td>
</tr>
<tr>
<td>Week 12</td>
<td>Apr 13 - 19</td>
<td>Ch 13</td>
<td>Invest Ctrs / Trans Pricing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Week 13</td>
<td>Apr 20 - 26</td>
<td>Ch 14/16</td>
<td>Increment/Capital Decisions</td>
<td>Participation</td>
<td>20</td>
</tr>
<tr>
<td>Week 14</td>
<td>Apr 27 – May 3</td>
<td>Ch 14/16</td>
<td>Project Work Week / Study</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Week 15</td>
<td>May 4 - 10</td>
<td></td>
<td>Project Presentation / Study</td>
<td>Upload by 4/28; Discuss</td>
<td>220</td>
</tr>
<tr>
<td>Finals</td>
<td>May 11-14</td>
<td>All Chapters</td>
<td>Final Exam - (180 pts)</td>
<td>Hwk 3 (40 pts)</td>
<td>220</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Total Points</td>
<td>1,000</td>
</tr>
</tbody>
</table>

**Other Course Issues**

I am always happy to review your grades for potential errors on my part. Per departmental policy, any student concerns **MUST** first be sent to the instructor, and a reasonable time – at a minimum 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 applies up the chain of responsibility.
Suggestions for Success:

1. Read and outline each chapter.
   
   *He who will not read has no advantage over he who cannot read.* - Mark Twain

2. Review all PowerPoints and outlines provided.
3. Listen to/participate in the live class; use the recordings for reviews.
4. Be sure that you understand the problems as we review them in live class.
5. Use the unlimited practice to go over all problems for which you need extra help or to review for exams.

*Our greatest weakness lies in giving up. The most certain way to succeed is always just try one more time.* - Thomas A. Edison

### Course Rubric

<table>
<thead>
<tr>
<th>Criteria (Course Objectives)</th>
<th>1 (Unsatisfactory)</th>
<th>2 (Emerging)</th>
<th>3 (Proficient)</th>
<th>4 (Exemplary)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identify, describe, and apply fundamental concepts and assumptions that related to management accounting</td>
<td>Student fails to identify concepts or assumptions</td>
<td>Student identifies concepts and assumptions</td>
<td>Student applies concepts to simple facts</td>
<td>Student applies concepts to complex facts</td>
</tr>
<tr>
<td>Use managerial accounting methods to help managers make decisions</td>
<td>Student fails to identify decision or need to plan</td>
<td>Student recognizes decision and method</td>
<td>Student applies methods to simple facts</td>
<td>Student applies methods to complex facts</td>
</tr>
<tr>
<td>Use managerial accounting methods to help managers control and monitor operations</td>
<td>Student fails to recognize methods to monitor and control</td>
<td>Student recognizes methods to monitor and control</td>
<td>Student applies methods to simple facts</td>
<td>Student applies methods to complex facts</td>
</tr>
</tbody>
</table>
**Project**
Students will complete a team project in the form of a proposal for funds for a new product or service. Groups will be randomly assigned by the professor by the beginning of week 3. The project will take the form of a PowerPoint presentation. Specific details will be given on eCollege. You are required to use APA style for any citations and the reference slide. A rubric follows that details how the instructor will grade the project. There are a possible 160 points for the project. The project is equal to 16% of the total grade. A rubric will be provided on eCollege for the project. The project should be uploaded into the Week 15 Discussion Area so designated no later than April 28. Projects will be evaluated by outside businesspeople for grades as discussed above. Students will view the other teams’ projects, comment thereon and provide the professor with an assessment of each project.

*Twenty years from now you will be more disappointed by what you didn’t do than by what you did do.* - Mark Twain

**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.

**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.

This syllabus, including the schedule and assignments therein, is subject to change at the discretion of the professor. This syllabus does NOT constitute a contract.
If you are receiving financial aid (grants, scholarships, loans, etc.), you should check with the financial aid office to 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.

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 you 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*

*Act as if what you do makes a difference; it does.*

*William James*

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 Chair or Dean for further sanctions). Honest accountants can always find good jobs; dishonest ones should not. 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.

This syllabus, including the schedule and assignments therein, is subject to change at the discretion of the professor. This syllabus does NOT constitute a contract.
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.

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.

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. I will not entertain any late assignments after a week passes; nor will I entertain late assignments at the end of the term.

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 test is taken. You will have access to the solutions to exams so that you can review those online after the due date of the exam.

Professional 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 the Chair or the Dean for further sanctions.

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.

This syllabus, including the schedule and assignments therein, is subject to change at the discretion of the professor. This syllabus does NOT constitute a contract.
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.

Don’t be Afraid
You are important; your life is amazing, and you so much to give. If you fail to do so, it is a loss for all of us. Go for it!

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

This syllabus, including the schedule and assignments therein, is subject to change at the discretion of the professor. This syllabus does NOT constitute a contract.
This syllabus, including the schedule and assignments therein, is subject to change at the discretion of the professor. This syllabus does NOT constitute a contract.