ACCOUNTING 525 81E
ADVANCED MANAGERIAL ACCOUNTING
SUMMER I 2015

Professor: Dr. Heslop Office: 115 McDowell
E-Mail: Gordon.Heslop@tamuc.edu Telephone: (903) 886-5259

Text: Managerial Accounting – Creating Value in a Dynamic Business Environment, 10th ed., Hilton and Platt, McGraw Hill, (bound version) W/ Connect Plus ISBN 9781259163005 **OR** Loose-leaf or binder ready version W/ Connect Plus ISBN 9781259163487 **OR** Hardcover text only ISBN 9780078025662 **PLUS** access to Connect PLUS.
You will be able to buy the book and the Connect PLUS access code in a bundle from our bookstore, which could 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 only 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.

Prerequisites: Consent of the instructor.

Office Hours: By Appointment

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 two scheduled exams and three quizzes for this course. A written paper is also required.
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:

2 exams @ 100 points each	200
3 quizzes @ 33,33,34 pts.	100
Written paper	100
Total points available	400

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:

A&M-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

- **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:	The Changing Role of Managerial Accounting in a Dynamic Business Environment	6/8
Chapter 2:	Basic Cost Management Concepts	6/8
Chapter 3:	Product Costing and Cost Accumulation in a Batch Production Environment	6/10
Quiz #1 Chapters 2-3		**Available 6/12-6/14**
Chapter 4:	Process Costing and Hybrid Product-Costing Systems	6/15
Quiz #2 Chapter 4		**Available 6/19-6/21**
Chapter 5:	Activity-Based Costing and Management	6/15
Chapter 6:	Activity Analysis, Cost Behavior, and Cost Estimation	6/17
Chapter 7:	Cost-Volume-Profit Analysis	6/17
Quiz #3 Chapter 6-7		**Available 6/19-6/22**
Chapter 8:	Variable Costing and the Costs of Quality and Sustainability	6/22
Exam #1: Chapters 1-8		**6/24**
Chapter 9:	Financial Planning and Analysis: The Master Budget	6/22
Chapter 10:	Standard Costing and Analysis of Direct Costs	6/24
Chapter 11:	Flexible Budgeting and Analysis of Overhead Costs	6/29
Chapter 12:	Responsibility Accounting, Operational Performance Measures, and the Balanced Scorecard	7/1
Chapter 13:	Investment Centers and Transfer Pricing	7/1

Paper Due	**7/3**
Chapter 14: Decision Making: Relevant Costs and Benefits	7/6
Chapter 16: Capital Expenditure Decisions	7/6
Final Exam: Chapters 9-14, 16	**7/8**

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 Fails to Meet Standards**	**2 Meets Minimum Standards**	**3 Exceeds Standards**
Identify, describe, and apply fundamental concepts and assumptions that are related to management accounting	Student fails to identify concepts or assumptions	Student identifies concepts and assumptions	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 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 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.

	1 Fails to Meet Standards	**2 Meets Minimum Standards**	**3 Exceeds Standards**
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.

	1 Fails to Meet Standards	**2 Meets Minimum Standards**	**3 Exceeds Standards**
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