Accounting 525 03W and 04W
Advanced Managerial Accounting
Spring 2018
Instructor: Dr. Gordon Heslop

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Class Hours: Online Course

Office Hours: T and W: 2:00-4:30

Class meeting dates: February 1st – May 11th

Text: Managerial Accounting by Garrison, 16th edition. You must have access to both the textbook and ConnectPLUS. The options are:

MANAGERIAL ACCOUNTING-W/CONNECT ACCESS

Author	GARRISON
Edition	16TH 18
ISBN	9781260191776

OR MANAGERIAL ACCOUNTING-CONNECT ACCESS

Author	GARRISON
Edition	16TH 18
ISBN	9781259995378

You will be able to buy the book and the ConnectPLUS access code in a bundle from our bookstore, which could make the total price less. If you buy the textbook elsewhere, you can purchase ConnectPLUS on the textbook website at the beginning of the semester. **Alternatively**, you can purchase only ConnectPLUS which gives you access to Connect and the eversion of the textbook. This is the cheapest option but for many students an ebook alone is not a good option. If you buy a paper copy of the textbook you will have both the book plus access to the eversion of the book via ConnectPLUS.

Hardware Required: You must have a headset (microphone is optional) for your computer for this class. It is required in order to participate during class live sessions. 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, and 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.

Grading Policy

Course grades will be based upon three exams (100 points each), three quizzes (33, 33 and 34 points each) and a paper (100 points). Grades for the course will be determined by converting each student's points out of a possible 500 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.

Quizzes:

The quizzes will be taken online.

YouSeeU:
This course will make use of YouSeeU. 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.

Academic Dishonesty Policy:
All students must follow and conform to the University policy on Academic Dishonesty. A copy of this will be sent to you and you must sign and return it to the Dropbox.

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.

- **ADA Policy** - 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@tamuc.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 withuniversity rules relating to dropping or withdrawing from the course.

- Concealed Carry: Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations. For a list of locations, please refer to (http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf) and/or consult your event organizer). Pursuant to PC 46.035, the open carrying of handguns is

prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at 903-886-5868or 9-1-1.

Final examination for the Master's/Specialist degree

All candidates must satisfactorily pass a comprehensive examination covering all the work within their master's/specialist degree programs. The Final Examination Report for the Master's/Specialist Degree is to be submitted to The Graduate School at least three weeks prior to graduation.

TOPICS AND ASSIGNMENTS

Chapter 1:	Managerial Accounting and Cost Concepts	2/6
Chapter 2:	Job-Order Costing: Calculating Unit Product Costs	2/13
Chapter 3:	Job-Order Costing: Cost Flows and External Reporting	2/20
Quiz #1 Chapters 1-3		**Available 2/23-2/26**
Chapter 4:	Process Costing	2/27
Chapter 5:	Cost-Volume-Profit Relationships	3/6
Quiz #2 Chapters 4-5		**Available 3/8-3/11**
Exam #1 Chapters 1-5		**Available 3/23-3/26**
Chapter 6:	Variable Costing and Segment Reporting: Tools for Management	3/20
Chapter 7:	Activity-Based Costing: A Tool to Aid Decision Making	3/20
Chapter 8:	Master Budgeting	3/27
Drop Date		**4/2**
Chapter 9:	Flexible Budgets and Performance Analysis	4/3
Chapter 10:	Standard Costs and Variances	4/3
Exam #2 Chapters 6-10		**Available 4/6-4/9**
Chapter 11:	Performance Measurement in Decentralized Organizations	4/10

Chapter 12: Differential Analysis: The Key to Decision Making	4/10
Chapter 13: Capital Budgeting Decisions	4/17
Withdrawal Date	**4/22**
Paper Due	**4/23**
Chapter 14: Statement of Cash Flows	4/24
Quiz #3 Chapter 14	**Available 4/27-4/30**
Chapter 15: Financial Statement Analysis	5/1
Exam #3 Chapters 11-15	**Available 5/6-5/10**

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