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Offices: BA 116 and UCD 301
Monday, Wednesday, and Thursday from 10 am to noon (BA 116),
Tuesday from 5 pm to 6 pm (UCD 301), and by appointment.

Welcome to ACCT 525, Advanced Managerial Accounting. Our class will meet at University Center Dallas room 420 from 6:15 pm to 8:55 pm on Tuesday nights for 16 weeks, from January 14 to May 6, 2014. A schedule of homework assignments, tests, and other activities appears below. A prerequisite for our class is undergraduate principles of accounting or ACCT 501.

After taking our class, you should (1) understand the role of managers and managerial accountants in corporate governance and decision making; and, (2) be able to provide information to managers to help them: (a) make decisions, and (b) control other managers, employees, and suppliers of goods or services.

Our textbook is Managerial Accounting, 14th ed., by Garrison, Noreen and Brewer, ISBN 9780077503932. You are also required to use a textbook website, “Connect”, to submit homework answers. Connect also provides an eBook, outlines, videos, homework hints and other study materials, and a link to send me questions about specific problems. The Connect site will not be used for tests, which must be taken in class. The address for this site is: http://connect.mcgraw-hill.com/class/t_wilson_acct_525_81_e_21306. You are also required to use an eCollege web site found through a link on your MyLeo web site provided by our university. The page will be used to post class notes, homework and test keys and other documents, to collect some homework assignments and your written assignment, and to interact on days our class does not meet.

January	14	Welcome to ACCT 525: Policies, Objectives, and Schedule, and AHP
	21	Chapters One and Two: Managerial Accounting and Corporate Governance
	28	Chapters Three: Product Costing for heterogeneous units
February	4	Chapter Four: Product Costing for homogenous units
	11	Our First Test (Chapters One, Two, Three, and Four)
	18	Chapters Five and Six: CVP, Contribution Margin, and Segment Analysis
	25	Chapters Seven and Eight: ABC Costing and Profit Planning
March	4	Chapters Nine and Ten: Budgets and Variances
	11	Spring Break
	18	Our Second Test (Chapters Five, Six, Seven, Eight, Nine, and Ten)
	25	Chapter Eleven: Control of Segment Managers
April	1	Chapter Twelve: Short Term Decisions
	8	Chapter Thirteen: Long Term Decisions
	15	Chapter Fourteen: Cash Flows, and your Written Project
	22	Our Third Test (Chapters Eleven, Twelve, Thirteen, and Fourteen)
	29	Chapter Fifteen: Financial Statement Analysis
May	6	Our Fourth Test (Chapters One to Fifteen)

Homework for chapters is due at midnight on the day assigned. Late homework cannot be accepted. Most homework is submitted on the “Connect” website provided by our textbook publisher. Some homework is submitted to our eCollege page. These assignments are found on our eCollege page. Homework determines 1/6 of your final grade.

Tests are given in class. Tests are closed book, except for one letter sized page of hand written notes, one side only. For our fourth test, both sides may be used. A rubric describing how your tests are graded appears later in this document. Tests determine 4/6 of your final grade

The written assignment requires you to: (1) identify a decision made, or control used, by a business manager; (2) identify an accounting method relevant to the decision; and, (3) provide a simple hypothetical to describe the application of the method to the decision or control. A rubric describing how your written projects are graded appears later in this document. Your written project determines 1/6 of your final grade. Your written project must be submitted to our eCollege dropbox for April before midnight April 15.

Your final grade in our class will be determined by six numbers: (1-4) your grades on our 4 tests; (5) your average homework grade; and (6) your grade on your written assignment. Each test has a value of 100 points, for a total of 400; the average of your homework grades has a value of 100 points; and, your written assignment has a value of 100 points; a total of 600 points. 540 points are needed for an A, 480 for a B, 420 for a C, and 360 for a D and to avoid an F.

Final grades are subject to appeal under TAMU-C procedure 13.99.99.RO.5, found at:
<http://www.tamuc.edu/academics/colleges/BusinessEntrepreneurship/documents/StudentGradeAppeal13.pdf>.

All students must follow and conform to the University policy on Academic Honesty. A copy of this policy is posted in Doc Sharing on our eCollege page. Your first homework assignment is to scan a signed copy of the policy to our eCollege drop box for January before January 17. Generally, you must not communicate with any other person during tests, and your test answers, homework answers, and written assignment must be your original work. You also have a duty to promptly report violations of our academic honesty policy.

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment

If you have a disability requiring an accommodation, please contact the Office of Student Disability Resources & Services, Gee Library, Room 132, Phone (903) 886-5835 or 5150, Fax (903) 468-8148, or email StudentDisabilityServices@tamuc.edu.

Please use your tamuc.edu email address and place “525” in the subject line of all course related emails. If you do not receive a timely response to an email, please re-send the email or call to prompt me to respond.

Homework and written projects will not be accepted after due dates, but may be submitted early. Make-up tests will not be allowed without previous arrangement or objective evidence of unforeseeable circumstances. A grade of zero will be recorded for any test missed without objective evidence of unforeseeable circumstances. Tests may be taken early upon timely request. Early homework and tests are encouraged.

Amendments to our class policies, if needed, will be promptly announced by email and posted on our eCollege page.

The following course, paper, and question rubrics will determine your grades on tests, your paper, and our class.

Course Rubric	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

Written Project Rubric Excellent (10 points) Competent (8 or 9) Satisfactory (7) Inadequate (less than 7)

- The focus was clear
- Organization is easy to follow
- Sentence form is appropriate
- Punctuation, grammar, and spelling
- Information is correct and well documented
- Citations used to support evidence
- APA style
- Analysis and interpretation
- Strong understanding of principles
- Received on or before due date in a professional format (such as Word)

Test Rubric Excellent (10 points) Competent (8 or 9) Satisfactory (7) Inadequate (less than 7)

- Adequately prepared
- Support method of achieving solution
- Demonstrate understanding of concepts
- Effective analysis