

**Accounting 525 01W**  
**Advanced Managerial Accounting**  
**Summer II 2014**  
**Instructor: Dr. Gordon Heslop**

**Class Hours:** Online Course

**Office Hours:** Online Course

**Class meeting dates:** July 7th–August 7th

**Text:** Managerial Accounting, 14th ed., by Garrison, Noreen and Brewer.  
ISBN 9780077503932 (**Hard cover bundle**) or 9780077909703 (**Loose leaf bundle**) or  
9780077317751 (**electronic Connect Plus with on line text**)

**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 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:*** Your achievement level for each objective will be measured by your success in completing the quizzes and examinations.

- Students will be able to demonstrate knowledge of managerial accounting and cost accounting concepts and systems.
- Students will be able to use managerial accounting analytical tools.
- Students will be able to construct managerial accounting reports.
- Students will be able to use managerial accounting data to make decisions.

**Grading Policy**

Course grades will be based upon two 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 400 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 exam or quiz and will be subject to academic sanction.**

**Examinations:**

The exams will be taken online.

**Quizzes:**

The quizzes will be taken online.

**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 at a later time of your choosing. This is a departmental policy and your attendance is mandatory.

**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 dropbox.

**ADA Policy:** Students requesting accommodations for disabilities must go through the ADA Compliance Committee. For more information, please contact Director of Disability Resources & Services, Gee library room 132. Information concerning student disability resources and services (SDRS) may be obtained at: <http://www.tamu-commerce.edu/deanstudents/sdrs/>

## **TOPICS AND ASSIGNMENTS**

Chapter 1: Managerial Accounting: An Overview	7/7
Chapter 2: Managerial Accounting and Cost Concepts Exercises 1-11, Problem 14	7/8
Chapter 3: Job-Order Costing E. 1-15, P. 21-23	7/10
<b>Quiz #1 Chapters 1-3</b>	<b>Available 7/11-7/13</b>
Chapter 4: Process Costing E. 1-10, P. 13-15, App .E.1-9, P. 10	7/14
Chapter 5: Cost-Volume-Profit Relationships E. 1-11, P. 19-21	7/16
<b>Quiz #2 Chapters 4-5</b>	<b>Available 7/18-7/20</b>
Chapter 6: Variable Costing and Segment Reporting: Tools for Management E. 1-15, P. 19	7/17
Chapter 7: Activity-Based Costing: A Tool to Aid Decision Making E. 1-10, P. 16-18	7/18
Chapter 8: Profit Planning E. 1-10, P. 16-18	7/21
<b>Exam #1 Chapters 1-8</b>	<b>Available 7/24-7/27</b>
Chapter 9: Flexible Budgets and Performance Analysis E. 1-10, P. 20-22	7/23
Chapter 10: Standard Costs and Variances E. 1-8, P. 9- 10, App. A. E. 1-7, P. 8, App. B. E. 1-2, P. 3-5	7/25
<b>Drop Date</b>	<b>7/28</b>
Chapter 11: Performance Measurement in Decentralized Organizations E. 1-10, P. 14-16	7/28

Chapter 12: Differential Analysis: The Key to Decision Making E. 1-10, P. 18-20	7/29
<b>Paper Due</b>	<b>7/31</b>
Chapter 13: Capital Budgeting Decisions E. 1-10, P. 16-19, App. A. E. 1-6	7/31
<b>Withdrawal Date</b>	<b>8/3</b>
Chapter 14: Statement of Cash Flows E. 1-6, P. 7-12, App. A. E. 1-4, P. 5-7	8/4
<b>Quiz #3 Chapter 14</b>	<b>Available 7/28-8/5</b>
Chapter 15: Financial Statement Analysis E. 1-10	8/5
<b>Exam #2 Chapters 9-15</b>	<b>Available 8/5-8/7</b>

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**

<b>Criteria (Course Objectives)</b>	<b>1 (Unsatisfactory)</b>	<b>2 (Emerging)</b>	<b>3 (Proficient)</b>	<b>4 (Exemplary)</b>
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

## 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 paper. There are a possible 100 points for the paper: 25% of the total grade.

Content of Paper				
	Excellent	Competent	Satisfactory	Inadequate
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.

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