



ACCT 525 04W
Advanced Managerial Accounting
Fall 2015

Instructor: Dr. Li, Ph.D., CPA, CMA
Assistant Professor

Office: BA 114

E-Mail: Shiyou.Li@tamuc.edu

Office Hours: M 1:15PM to 6:15PM (BA 114 or UCD, every other week, appointment recommended)

The best method for contacting me is via email.

Course Number: ACCT 525

Course Title: Advanced Managerial Accounting

Course Time and Location: Online

Access Code and Textbook:

Access Code: Access (using Connect access code) to Connect online is required.

Student login URL: <http://connect.mheducation.com/class/s-li-fall-2015-acct-52504w>

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 should 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 Connect PLUS which gives you access to Connect and the e-version of the textbook. This is a cheaper option but for some students, an e-book is not a good option.

Course Description:

Advanced Managerial Accounting is a study of accounting used by managers in making decisions. The course includes managerial accounting issues, accounting concepts, budgeting and cost control using accounting information in planning and control.

Course Objectives:

- Understand the role of managerial accountants in corporate governance and decision making
- Provide information to managers to help them make decisions
- Provide information to managers to control other managers and employees.

Program Objectives:

- Graduates will be effective communicators.
- Graduates will demonstrate business ethical awareness.
- Graduates will demonstrate cultural awareness and a global perspective.
- Graduates will be analytical problem solvers.
- Graduates will be technically proficient and prepared for roles in the accounting profession.

Academic Honesty Policy:

All students must follow and conform to the University policy on Academic Honesty.

“All that is required for dishonesty to flourish is that good men and women do nothing.”

University Policies and Procedures:

Disability – 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.tamuc.edu/CampusLife/CampusServices/studentDisabilityResourcesAndServices>

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)

<http://www.tamuc.edu/CampusLife/documents/studentGuidebook.pdf>

Dropping or Withdrawal from the course – “Students who wish to drop a course or withdraw from the university are responsible for initiating this action”. I will NOT drop you from the course; it is your responsibility to complete the paperwork required to drop or withdraw.

Non-discrimination – 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.

Graduate level expectations

Writing – Graduate students should be able to demonstrate critical thinking skills. Graduate level writing must demonstrate an ability to evaluate arguments from various perspectives, be able to formulate well-articulated conclusions based on facts and/or deductive reasoning, and be

able to provide a well-reasoned discussion that reflects comprehension beyond an undergraduate level.

☐ *Responsibility* – Graduate students should demonstrate self-motivation, organization, time management skills and discipline.

Learning – Graduate studies are designed for more discipline-specific focused learning. My goal is not to solely teach you information that is covered on my exam, but to teach you accounting concepts and the application of accounting concepts.

Course Requirements:

☐ *eCollege*: We will use eCollege as our main hub for the course. **Check eCollege frequently for announcements** and other information.

☐ *Email Policy* – **Please include the course number and section number in the subject line of the email message.** If you need to contact me, email is the best method as it is the communication of choice by the university.

☐ *Reading assignments* – Chapters should be read prior to class. All course lectures, in class activities, and discussions assume that you have completed the required reading prior to class.

☐ *Cheating, plagiarism, academic dishonesty* – Academic integrity is a serious issue. If any portion of your work (exam, quiz, research assignment, homework, etc.) is copied, plagiarized, purchased, stolen or lacks authenticity, the ENTIRE body of work will receive a zero. The Dean will be notified of any breach in academic integrity. Additional academic sanctions may include failure of the course, dismissal from the program and/or dismissal from the university.

Technical Support:

If you experience technical problems please contact the eCollege HelpDesk, available 24 hours a day, seven days a week: helpdesk@online.tamuc.org or 1-866-656-5511. Connect technical support is also available.

Grading

There are three exams and three quizzes for this course.

The basis for determining your grade is as follows:

3 exams @ 100 points each 300

3 quizzes @ 33,33,34 pts. 100

Project 100

Total points available 500

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,

a D if you earn a 60% average,

and an F if you earn a below 60% average.

COURSE OUTLINE / CALENDAR

All quizzes and exams will be on Connect and will be announced in eCollege when available

Weeks	
Aug. 31	Chapters 1
Sept. 7	Chapter 2
Sept. 14	Chapter 3
Sept. 21	Chapter 4
Quiz 1	
Sept. 28	Chapter 5
Exam 1	
Oct. 5	Chapter 6
Oct. 12	Chapter 7
Oct. 19	Chapter 8
Oct. 26	Chapter 9
Quiz 2	
Nov. 2	Chapter 10
Exam 2	
Nov. 9	Chapter 11
Nov. 16	Chapter 12
Nov. 23	Chapter 13
Nov. 30	Chapter 14
Quiz 3	
Dec. 7	Chapter 16
Final week: Dec. 12-18	Exam 3, project due

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.

Course Rubric

Criteria (Course Objectives)	1 (Unsatisfactory)	2 (Proficient)	3 (Exemplary)
Identify, describe, and apply fundamental concepts and assumptions that related to management accounting	Student fails to identify concepts or 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 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 applies methods to simple facts	Student applies methods to complex facts

Project

You are required to do a project 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. 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.

	Excellent	Satisfactory	Unsatisfactory
Adequately Prepared			
Support method of achieving solution			
Demonstrate understanding of concepts			
Effective analysis			

Grade Scale:

Excellent – 90% of available points

Satisfactory -70-89% of available points

Unsatisfactory – 69% and below of available points