



**ACCT 525 (Evening Section 81E)
Advanced Managerial Accounting**

Fall 2017

Instructor: Zhe (Richard) Wang, PhD, CFA, CMA, Assistant Professor
Office: BA 121
E-Mail: zhe.wang@tamuc.edu
Skype: beancounter001

Contact method: The preferred method for contacting me is via Email or Skype.
Office Hours: Wednesday, 12 noon to 6 pm at University Center Dallas (UCD) Campus (room to be announced), or via Skype.

Class Time: Wednesday 6:15 pm – 8:55 pm.
Course Location: University Center Dallas (Room 315)

Textbook & Online Access to Connect Website:

Managerial Accounting, 16th ed., Garrison, Noreen and Brewer, McGraw Hill.

Connect + Hardcopy Textbook ISBN13: 9781260191776

OR Connect + Loose Leaf Textbook: ISBN13: 9781260088458

OR Stand-alone Connect ISBN13: 9781259995385

(Note: E-textbook is included with Connect.)

You will be able to buy the book and the Connect 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 on the textbook website at the beginning of the semester. Alternatively, you can just purchase Connect which gives you access to Connect and the e-version of the textbook. This is a cheaper option, but for some students prefer to read a physical book.

Access to Connect (using a Connect access code) is required. You must register in Connect by September 8, 2017.

Connect login address:

Section 81E: <https://connect.mheducation.com/class/r-wang-evening-section-81e>

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 to roles in the accounting profession.

eCollege

I will use eCollege as the main hub for the course. Lecture videos, announcements and other information will be posted on eCollege. So please check eCollege frequently for announcements and other information.

Academic Honesty Policy:

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

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.

Grading Policy

Your overall grade is determined by the following four components:

10 quizzes @ 10 points each	100 points
A project paper	100 points
A mid-term exam	100 points
A final exam	100 points
<i>Total</i>	<i>400 points</i>

Grade	Total Points
A (90%-100%)	360-400
B (80%-89%)	320-359
C (70%-79%)	280-319
D (60%-69%)	240-279
Fail (<60%)	<240

- **Online Quizzes (100 points):**
 - Each online quiz consists of 10 to 20 multiple choice questions and has a time limit of 30 minutes.
 - **The quizzes may be taken at any time, prior to the following deadlines:**
 - **Quizzes 1 to 5 must be completed by October 11, 2017.**
 - **Quizzes 6 to 10 must be completed by December 3, 2017.**
 - All quizzes must be completed before the final exam.

- **A project paper (100 points):**
 - The paper is due *Sunday, October 29, 12 noon*.
 - Late submissions are subject to a penalty of 10% per day. Any submission that is more than 5 days late will not be accepted and will be given a score of zero.
 - Detailed instructions on this project will be announced in eCollege in the first week of the semester.

- **Mid-term exam (100 points):**
 - The mid-term exam is 2-hour long.
 - It covers the contents from the first half of this course, from Chapter 1 to Chapter 7.
 - The mid-term exam is in the classroom.

- **Final exam (100 points):**
 - The final exam is 2-hour long.
 - It covers the contents from the second half of this course, from Chapter 8 to Chapter 15.
 - The final exam is in the classroom

Class Schedule

Week 1	Chapter 1	Managerial Accounting and Cost Concepts	Quiz 1
Week 2	Chapter 2	Job-order costing 1	Quiz 2
Week 3	Chapter 3	Job-order costing 2	
Week 4	Chapter 4	Process costing	Quiz 3
Week 5	Chapter 5	CVP analysis	Quiz 4
Week 6	Chapter 6	Variable costing and segment reporting	Quiz 5
Week 7	Chapter 7	Activity-based costing (ABC)	
Mid-term exam (covering Chapters 1 to 7) Wednesday, October 18			
Week 8	Chapter 8	Master budgeting	Quiz 6
Week 9	Chapter 9	Flexible budgets and performance analysis	
Week 10	Chapter 10	Standard costing and variance analysis	Quiz 7
Week 11	Chapter 11	Performance measurement	Quiz 8
Week 12	Chapter 12	Differential analysis	Quiz 9
Week 13	Chapter 13	Capital budgeting decisions	Quiz 10
Week 14	Chapter 14	Cash flow statement	
Week 15	Chapter 15	Financial statement analysis	
Final exam (covering Chapters 8 to 15) Wednesday, December 13			

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.

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.

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.

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

Students with Disabilities

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 and Services

Texas A&M University-Commerce
 Gee Library- Room 132
 Phone (903) 886-5150 or (903) 886-5835
 Fax (903) 468-8148

Email: Rebecca.Tuerk@tamuc.edu

Website: [Office of Student Disability Resources and Services](#)

<http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/>

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 903-886-5868 or 9-1-1.