

# **ACCOUNTING 525 (01W)**

## **ADVANCED MANAGERIAL ACCOUNTING**

### **SUMMER I 2020**

---

Instructor: Dr. Michael Opara DBA, CPA  
E-Mail: [Michael.Opara@tamuc.edu](mailto:Michael.Opara@tamuc.edu)

Office: 122 McDowell  
Tel: (903) 886-5659

**Course Number:** ACCT 525 - 01W  
**Course Title:** Advanced Managerial Accounting  
**Course Time and Location:** Online

**Access Code:**

Access (via Connect access code) to Connect online is required.

**Text:**

**Managerial Accounting, 16th ed., Garrison, Noreen and Brewer, McGraw Hill.** eText version W/ Connect Plus ISBN 978-007-802-5631 **OR** Loose-leaf or binder ready version W/ Connect Plus ISBN 978-1-260-37915-0 **OR** Hardcover text only ISBN 978-007-802-5631 **PLUS** access to Connect PLUS (The University Bookstore may have the most current ISBN). The 15<sup>th</sup> Edition is good too, you still need the Connect access code.

You will be able to buy the book and the Connect PLUS access code in a bundle from our bookstore, which could make the total price less. If you buy the textbook elsewhere, you can purchase Connect PLUS on the textbook website. **Alternatively**, you can purchase only Connect PLUS which gives you access to Connect and the e-version of the textbook. This is a cheaper option, if you prefer e-books.

Link to register in Connect:

<https://connect.mheducation.com/class/m-opara-acct-525-summer-i-2020>

**Prerequisites:** Consent of the instructor.

**Office Hours:** By Appointment

**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:***

- 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 operations and employees.

**Homework and** You are responsible for completing the assigned homework for each chapter for your own learning.

**Do not submit them.**

**Exams:** There will be 3 MCQ exams (50 Questions each) and one written project. You have one attempt at each MCQ exam which will last for 180 minutes. Exams will be based on the chapter content and assigned homework.

**Class Policies:** Online class participation/attendance is required by the university. Cheating will not be tolerated. Anyone caught cheating will receive zero on that exam and will be subject to academic sanction. Cell phones cannot be used in class.

**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 course site in D2L.

**Grading:** There are three scheduled exams and a written project for this course. Paper project is posted in D2L.

There will be no make-up exams unless I am notified before the exam with an acceptable excuse. The basis for determining your grade is as follows:

3 exams @ 100 points each	300
1 Written paper	<u>100</u>
Total points available	400

You will receive an A if you earn a 90% average, a B if you earn an 80% average, a C if you earn a 70% average, and a D if you earn a 60% average, F below 60%.

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/discretion to change the range for any grade.

**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.

➤ **Disability** – 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@tamu-commerce.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 with university rules relating to dropping or withdrawing from the course.

**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.**

## Schedule of Activities

Weeks	Chapters/Activities
June 1	Chapters 1: Introduction to Cost/Managerial Accounting Concepts <i>Homework: See Connect website</i>
June 4	Chapter 2: Job Order Costing – Unit Product Cost <i>Homework: See Connect website</i>
June 8	Chapter 3: Job-Order Costing – Cost Flow <i>Homework: See Connect website</i>
June 11	Chapter 4: Process Costing <i>Homework: See Connect website</i>
June 15	Chapter 5: CVP Analysis <i>Homework: See Connect website</i>
<b>Exam 1: June 18-21</b>	<b>Available: June 18 @ 12.01am – 21 @ 11.59 pm (Covers: Chps. 2-5) 100 points 180 mins</b>
June 22	Chapter 6: Variable Costing & Segment Reporting <i>Homework: See Connect website</i>
June 25	Chapter 7: Activity-Based Costing <i>Homework: See Connect website</i>
June 29	Chapter 10: Standard Costs <i>Homework: See Connect website</i>
<b>Exam 2: July 5-8</b>	<b>Available: July 5 @ 12.01am – 8 @ 11.59pm (Covers: Chps. 6-7 &amp; 10) 100 points 180 mins</b>
July 5-12	Project week
<b>July 12</b>	<b>Project Due (100 points) in D2L @ 11.59pm Late submissions will NOT be accepted</b>
July 13	Chapter 11: Performance Measurement <i>Homework: See Connect website</i>
July 20	Chapter 12: Differential Analysis <i>Homework: See Connect website</i>
July 27	Chapter 13: Capital Budgeting <i>Homework: See Connect website</i>
<b>Exam 3: Aug 1-4</b>	<b>Available Aug 1 @ 12.01am – 4 @ 11.59pm (Covers: Chps. 11-13) 100 points 180 mins</b>

**Link to course lecture presentations (by chapter):**

[http://lectures.mhhe.com/connect/1259307417/nppt/chapter01/presentation\\_html5.html](http://lectures.mhhe.com/connect/1259307417/nppt/chapter01/presentation_html5.html)

[http://lectures.mhhe.com/connect/1259307417/nppt/chapter02/presentation\\_html5.html](http://lectures.mhhe.com/connect/1259307417/nppt/chapter02/presentation_html5.html)

[http://lectures.mhhe.com/connect/1259307417/nppt/chapter03/presentation\\_html5.html](http://lectures.mhhe.com/connect/1259307417/nppt/chapter03/presentation_html5.html)

[http://lectures.mhhe.com/connect/1259307417/nppt/chapter04/presentation\\_html5.html](http://lectures.mhhe.com/connect/1259307417/nppt/chapter04/presentation_html5.html)

[http://lectures.mhhe.com/connect/1259307417/nppt/chapter05/presentation\\_html5.html](http://lectures.mhhe.com/connect/1259307417/nppt/chapter05/presentation_html5.html)

[http://lectures.mhhe.com/connect/1259307417/nppt/chapter06/presentation\\_html5.html](http://lectures.mhhe.com/connect/1259307417/nppt/chapter06/presentation_html5.html)

[http://lectures.mhhe.com/connect/1259307417/nppt/chapter07/presentation\\_html5.html](http://lectures.mhhe.com/connect/1259307417/nppt/chapter07/presentation_html5.html)

[http://lectures.mhhe.com/connect/1259307417/nppt/chapter10/presentation\\_html5.html](http://lectures.mhhe.com/connect/1259307417/nppt/chapter10/presentation_html5.html)

[http://lectures.mhhe.com/connect/1259307417/nppt/chapter11/presentation\\_html5.html](http://lectures.mhhe.com/connect/1259307417/nppt/chapter11/presentation_html5.html)

[http://lectures.mhhe.com/connect/1259307417/nppt/chapter12/presentation\\_html5.html](http://lectures.mhhe.com/connect/1259307417/nppt/chapter12/presentation_html5.html)

[http://lectures.mhhe.com/connect/1259307417/nppt/chapter13/presentation\\_html5.html](http://lectures.mhhe.com/connect/1259307417/nppt/chapter13/presentation_html5.html)

### Course Rubric

<b>Criteria (Course Objectives)</b>	<b>1 Fails to Meet Standards</b>	<b>2 Meets Minimum Standards</b>	<b>3 Exceeds Standards</b>
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

### Project 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. Three pages maximum.

	<b>1 Fails to Meet Standards</b>	<b>2 Meets Minimum Standards</b>	<b>3 Exceeds Standards</b>
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- 8-9 points

Satisfactory - 7 points

Inadequate - Below 7 points

### Quizzes and Exams:

All quizzes and exams will be graded according to the following rubric.

	<b>1 Fails to Meet Standards</b>	<b>2 Meets Minimum Standards</b>	<b>3 Exceeds Standards</b>
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

#### **Non-discrimination Notice**

Texas A&M University-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.

#### **CPA Exam Candidates - State of Texas**

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria:

1) Have a bachelor's degree; 2) Completed 150 semester hours of courses; 3) Included in the 150 semester hours, 30 of upper level accounting courses. You must have a minimum of 15-semester credit hours of accounting courses in the traditional format (face-to-face); 24 hours of upper level business courses; 3-semester credit hours of approved ethics; 2-semester credit hours of approved communication and 2-semester credit hours of approved accounting research. For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

#### **Texas Gun 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 903-886-5868 or 9-1-1.