

Texas A&M University-Commerce
College of Business
Department of Accounting
Syllabus
Advanced Managerial Accounting ACCT 525-01B, 82466, Fall 2021

Professor: Dr. Robert Rankin, CMA
Office: BA225
Email: robert.rankin@tamuc.edu (preferred contact method)
Office hours: By appointment
Course Meeting Day/Time/Room: BA

Tuesday 6:15 PM 82466

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, and using accounting information in planning and control.

Course Materials:

Your McGraw Hill course materials are populated inside MyLeo D2L and will be available to you when D2L opens for the semester. The "Content" area of your course houses your McGraw Hill Connect/E-Text access.

<http://video.mhhe.com/watch/W34KDbxJLWmvJa47BpvFKV?>

Required Text:

Managerial Accounting by Garrison, Noreen, Brewer 17th edition. You must have access to both the textbook and ConnectPLUS accessed through D2L and paid to the university in a process called inclusive access.

Required:

Basic calculator to add, subtract, multiply, and divide. Any type is acceptable. Cell phones and other similar devices are not to be used.

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.

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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.
- 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.

Student Responsibilities:

1. Read assigned material and watch all videos on schedule.
2. Prepare for examinations, and quizzes.

Teaching Procedures

The class will be conducted with prerecorded lectures posted to D2L and class live conducted in D2L to review homework problems. Be prepared to discuss and ask questions about the material assigned for each class period. This will require that you read the material prior to the class period during which it will be discussed. Although many of the issues covered in the readings will be discussed in class, all the areas covered in the readings will not be part of class discussion. You are encouraged to participate in class live sessions.

General Class Rules

- Homework, quizzes, and papers cannot be made up.
- I do not accept late work.

Course Evaluation

Your final grade will be based upon the following items:

Possible Points:

<u>Activity</u>	<u>Points per</u>	<u>Total Points</u>	<u>Percent</u>
Homework (11) Connect	10	110	14
Quizzes (11) Connect	10	110	14
Qualitative/Quantitative Paper		50	6
Misallocation Dilemma Case		50	6
Wheels of Fortune Case		100	13
Chicken Sensations Case		100	13
Crossroads Case		150	19
Introduction Paper		10	10
Participation		<u>100</u>	<u>13</u>
Total		<u>780</u>	<u>100%</u>

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- Homework to be completed in Connect
- Quizzes to be completed in Connect
- All grades will be maintained in D2L

Grade Determination:

89.5% – or above = A
 79.5% – 89.4% = B
 69.5% – 79.4% = C
 59.5% – 69.4% = D
 59.4% or below = F

Class Schedule:

<u>Dates</u>	<u>Topic</u>
Week 1	Chapter 1: Introduction to Cost/Managerial Accounting Concepts
Week 2	Chapter 2: Job Order Costing – Unit Product Cost
	Qualitative/Quantitative Paper
Week 3	Chapter 3: Job-Order Costing – Cost Flow
	Misallocation Dilemma Case
Week 4	Chapter 4: Process Costing
Week 5	Chapter 5: CVP Analysis
Week 6	Chapter 6: Variable Costing & Segment Reporting
	Wheels of Fortune Case
Week 7	Chapter 7: Activity-Based Costing
Week 8	Chapter 10: Standard Costs
Week 9	Chapter 11 Responsibility Accounting
	Chicken Sensations Case
Week 10	Chapter 13 Differential Analysis
Week 11	Chapter 14: Capital Budgeting
	Crossroads Case

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
- 4) 3-semester credit hours of approved ethics (*does not count towards upper level accounting courses*)
- 5) 2-semester credit hours of approved communication
- 6) 2-semester credit hours of approved accounting research (ACCT 595)

For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

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University Policies and Procedures

Academic Honesty Policy

The College of Business at Texas A & M University-Commerce will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows:

Illegal activity:– Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty.

Dishonest Conduct: Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct.

Cheating: The unauthorized use of another’s work and reporting it as your own. You are specifically prohibited from submitting homework that was covered in class that you did not complete. .

Plagiarism: Using someone else’s ideas and not giving proper credit.

Collusion: Acting with others to perpetrate any of the above actions regardless of personal gain.

Ethics

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) (zero points) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business).

“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).

A&M Commerce Supports Students’ Mental Health

The Counseling Center at A&M-Commerce, located in the Halladay Building, Room 203, offers counseling services, educational programming, and connection to community resources for students. Students have 24/7 access to the Counseling Center’s crisis assessment services by calling 903-886-5145. For more information regarding Counseling Center events and confidential services, please visit www.tamuc.edu/counsel

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

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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 162
Phone (903) 886-5150 or (903) 886-5835
Fax (903) 468-8148

Email: studentdisabilityservices@tamuc.edu

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

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

Email Policy

All students must use their My Leo accounts when corresponding with professors. Please include the course number in the subject line of the email message. I will answer emails within 24 hours during the week. If you do not hear from me during the specified time, assume I did not receive your email and contact me again.

Attendance

Class Attendance Policy: Students are responsible for learning about and complying with the attendance policy stated in the catalog, Student's Guidebook, and/or faculty syllabus. Students are responsible for requesting makeup work prior to any anticipated absence. They will be permitted to make up work for absences which are considered by the faculty member to be excusable. The method used to make-up this work shall be determined by the faculty member. The student is responsible for providing the faculty member reason(s) for his/her absence. The faculty member then determines the validity of the reason(s) for the absence and whether the student is to be excused for the absence.

Faculty members may consider the following reasons for absences excusable: (a) Participation in a required/authorized university activity; (b) Verified illness; (c) Death in a student's immediate family; (d) Obligation of student at legal proceedings in fulfilling responsibility as a citizen; and (e) Others determined by individual faculty to be excusable (e.g. elective University activities, etc.)

It is the student's responsibility to drop the class. I will not drop you from the class.

Concealed 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](tel:903-886-5868) or 9-1-1.

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Other

University policy will be followed in regards to withdrawals during the semester. It is the student's responsibility to conform with the university rules relating to dropping or withdrawing from the course.

Discipline Policy

"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).

Comfortable Learning Environment

The university, this department, and your instructor are all committed to maintaining an inoffensive, non-threatening learning environment for every student. Class members (including the instructor) are to treat each other politely both in word and deed. Offensive humor and aggressive personal advances are specifically forbidden. If you feel uncomfortable with a personal interaction, contact your instructor for help in solving the problem.

Civility in the Academic Environment

Civility in the classroom or online course and respect for the opinions of others is very important in an academic environment. It is likely you may not agree with everything that is said or discussed in the classroom/online course. Courteous behavior and responses are expected. To create and preserve a learning environment that optimizes teaching and learning, all participants share a responsibility in creating a civil and non-disruptive forum. Students are expected to conduct themselves at all times in a manner that does not disrupt teaching or learning. Faculty have the authority to request students who exhibit inappropriate behavior to leave the class/online course and may refer serious offenses to the University Police Department and/or the Dean of Students for disciplinary action.

Incomplete in Course

Students who, because of circumstances beyond their control, are unable to attend classes during or after review week will, upon approval of the teacher, receive a mark of "X" in all courses in which they were maintaining passing grades. A grade of "X" (incomplete) will not be counted in the calculation of the grade point average for one semester. If the "X" has not been removed at the end of one semester, it will automatically be changed to a grade of "F." If a student feels that a grade is not correct, the matter should be discussed with the instructor. If the instructor finds the grade incorrect, the instructor must petition for a grade change by receiving approval from the department head and dean, with final approval from the Registrar's Office

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