



**Texas A & M University-Commerce  
College of Business  
Department of Accounting and Finance  
ACCT 525 03W  
Advanced Managerial Accounting  
Spring 2022**

**Instructor:** Shiyou Li, Ph.D., CPA, Associate Professor

**Office:** Dallas (8750 North Central Expressway; Room 2060)

**E-Mail:** [Shiyou.Li@tamuc.edu](mailto:Shiyou.Li@tamuc.edu) (preferred contact method)

**Course Time and Location:** Online

**Access Code and Text:**

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

Managerial Accounting, 17th ed., Garrison, Noreen and Brewer, McGraw Hill.

URL to register in Connect: <https://connect.mheducation.com/class/s-li-acct-525-03w-spring-2020-shiyou-li>

**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** 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 and one written project. You have one attempt at each MCQ exam. 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. The 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 Project                 | <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%.

**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**

| <b>Weeks</b> | <b>Chapters/Activities</b>  |
|--------------|---|
| Mar. 21      | Chapters 1: Introduction to Cost/Managerial/ Chapter 2: Job Order Costing – Unit Product Cost |
| Mar. 28      | Chapter 3: Job-Order Costing – Cost Flow/ Chapter 4: Process Costing                          |
| Apr. 4       | Chapter 5: CVP Analysis   |
|              | Exam 1 on chapters 1 to 5   |
| Apr. 11      | Chapter 6: Variable Costing & Segment Reporting/ Chapter 7: Activity-Based Costing            |
| Apr. 18      | Chapter 10: Standard Costs  |
|              | Exam 2 on chapters 6, 7 and 10  |
| Apr. 25      | Chapter 11: Responsibility Accounting Systems/ Chapter 13: Differential Analysis              |
| May 2        | Chapter 14: Capital Budgeting/Project due   |
| May 9        | Exam 3 on chapters 11, 13 and 14  |

| <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  | Student fails to identify decision                | Student recognizes decision and             | Student applies methods to                |

|   |   |   |  |
|---|---|---|--|
| methods to help managers make decisions   | or need to plan   | method  | 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.

### **The Counseling Center**

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](http://www.tamuc.edu/counsel)