

ACCOUNTING 525 (81B)
ADVANCED MANAGERIAL ACCOUNTING
SPRING I 2022

Instructor: Dr. Michael Opara DBA, CPA
E-Mail: Michael.Opara@tamuc.edu

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

Course Number: ACCT 525 – 81B

Course Title: Advanced Managerial Accounting

Course Time: 6.15PM

Location: Dallas (8750 North Central Expressway; Room 2036)

Connect Access Code:

Connect access code for Connect website is required.

Text:

Managerial Accounting, 17th 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 (Contact with University Bookstore for the most current ISBN). The 15th and 16th Editions are 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-spring-1-2022>

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 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.

COB Student Learning Objectives:

1. Students will demonstrate proficiency in **spoken communications** by delivering clear and well-structured business presentations.
2. Students will demonstrate proficiency in **written communications** by creating clear and well-structured business documents.
3. Students will identify and evaluate **ethical** business issues.
4. Students will identify and evaluate **global** business challenges.
5. Students will be analytical **problem solvers** in business environments.

COB Student Learning Outcomes (SLOs)	Course Objectives - After successfully completing this course, students will be able to:	Measurement Methods (Outcome Assessments)
2 & 5	<ul style="list-style-type: none"> ▪ Explain the role, purpose, and functions of business managers in a corporate setting ▪ Provide information to managers to help them make decisions ▪ Understand the operational and business environment forces that affect organization managers, and Managers' role in decision making, operations control and problem solving. 	<ul style="list-style-type: none"> ▪ Case Study Project ▪ Exams

Homework: You are responsible for completing the assigned homework for each chapter for your own learning. **Do not submit them.**

Exams: There will be 2 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:

2 exams @ 100 points each	200
1 Written paper	<u>100</u>
Total points available	300

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

Weeks	Chapters/Activities
Jan 24	Chapters 1: Introduction to Cost/Managerial Accounting Concepts <i>Homework: See Connect website</i>
Jan 31	Chapter 2: Job Order Costing – Unit Product Cost <i>Homework: See Connect website</i>
Feb 7	Chapter 3: Job-Order Costing – Cost Flow <i>Homework: See Connect website</i>
Feb 14	Chapter 5: CVP Analysis <i>Homework: See Connect website</i>
Exam 1: Feb 18-20	Available: Feb 18 @ 12.01am – 20 @ 11.59 pm (Covers: Chps. 1-3, 5) 100 points 180 mins
Feb 21	Chapter 14: Capital Budgeting <i>Homework: See Connect website</i>
Feb 27: Capstone Project	Project Due (100 points) in D2L @11.59pm Late submissions will NOT be accepted
Feb 28	Chapter 11: Responsibility Accounting <i>Homework: See Connect website</i>
Mar 7	Chapter 13: Differential Analysis <i>Homework: See Connect website</i>
Exam 2: Mar 9-11	Available Mar 9 @12.01am – 11 @11.59pm (Covers: Chps. 11, 13-14) 100 points 180 mins

Link to course lecture presentations (by chapter):

http://lectures.mhhe.com/connect/garrison17e_1260247783/nppts/chapter01/presentation_html5.html

http://lectures.mhhe.com/connect/garrison17e_1260247783/nppts/chapter02/presentation_html5.html

http://lectures.mhhe.com/connect/garrison17e_1260247783/nppts/chapter03/presentation_html5.html

http://lectures.mhhe.com/connect/garrison17e_1260247783/nppts/chapter05/presentation_html5.html

http://lectures.mhhe.com/connect/garrison17e_1260247783/nppts/chapter11/presentation_html5.html

http://lectures.mhhe.com/connect/garrison17e_1260247783/nppts/chapter13/presentation_html5.html

http://lectures.mhhe.com/connect/garrison17e_1260247783/nppts/chapter14/presentation_html5.html

Course Rubric

Criteria (Course Objectives)	1 Fails to Meet Standards	2 Meets Minimum Standards	3 Exceeds Standards
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	Student fails to recognize methods to	Student recognizes methods to monitor and control	Student applies methods to complex facts

managers control and monitor operations	monitor and control		
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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.

	1 Fails to Meet Standards	2 Meets Minimum Standards	3 Exceeds Standards
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)			
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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.

	1 Fails to Meet Standards	2 Meets Minimum Standards	3 Exceeds Standards
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; 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.

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