

**Texas A & M Commerce**  
**Course Syllabus**  
**Semester: Summer I 2022**  
**ACCT-525 ADVANCED MANAGERIAL ACCOUNTING**

**Instructor:** Dr. Chu Chen, CMA

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**Office Hours:** by appointment.

**\*\*\*Email subject should begin with "ACCT 525". Emails usually will be replied within one business day.**

**Required Textbook:**

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

**You should have the Inclusive Access (the e-textbook and the Connect access) in D2L on the first day of the class.**

The Inclusive Access means that you do not have to then purchase the e-textbook or access because they are included in your tuition and fees.

**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.

**College of Business Student Learning Outcomes:**

1. Students will demonstrate proficiency in written communications by creating clear and well-structured business documents.
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.

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

**STUDENT RESPONSIBILITIES:**

Student success is most effective when you take responsibility for your own learning. What you end up getting out of this course is based upon your commitment to mastering the material and completing assignments and readings on-time. It is important to set high expectations for yourself. Each student is required to:

1. Login to the D2L course page several times each week. Read postings and assignment instructions frequently.
2. Frequently check your leomail email.
3. Complete assignments on or before the due date.
4. Respect the learning environment.

**EXAMS, COURSEWORK, AND ASSESMENT**

The course grade is composed of the following:

<u>Item</u>	<u>Points</u>
Quizzes	50
Exams	200
Case project	150

Introduction Paper	10
Total Points	<u>410</u>

**Late work** – Assignments, exams, quizzes, etc. must be submitted no later than the date outlined in our course. **Unless extenuating circumstances exist, late work is not accepted. Extenuating circumstances do NOT include forgetting, technical difficulties or running out of time.** The evaluation of an extenuating circumstance is judged on a case-by-case basis. Documentation **MUST** be provided in a timely manner. **A 30% late penalty may apply even if an extenuating circumstance exists.**

### **GRADE CONVERSION**

There is no grade curve and no extra credit assignments.

90-100%	A
80-89%	B
70-79%	C
60-69%	D
<60%	F

### **TENTATIVE CLASS SCHEDULE**

Week 1	6/6/2022	Course introduction and Ch 1, Ch 2 and Ch 3	Quiz 1
Week 2	6/13/2022	Ch 3 and Ch 9	Quiz 2
Week 3	6/20/2022	CH 5	Quiz 3 and Exam 1
Week 4	6/27/2022	CH 11 and CH 13	Quiz 4 and Case project
Week 5	7/5/2022	CH 14	Quiz 5 and Exam 2

- We will have a zoom section every Monday. Please note that in Week 5, we will have our zoom section on Tuesday.
- Exams and quizzes should be completed in Connect
- You are responsible for completing the assigned homework for each chapter for your own learning

**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

### **TECHNICAL SUPPORT:**

#### **D2L Support**

If you experience technical problems please contact the HelpDesk:  
<http://enduser.desire2learn.com/user/support.asp> or 1-877-325-7778.

### **myLeo Support**

Your myLeo email address is required to send and receive all student correspondence. Please email [helpdesk@tamuc.edu](mailto:helpdesk@tamuc.edu) or call us at 903-468-6000 with any questions about setting up your myLeo email account. You may also access information at myleo: <https://leo.tamuc.edu>

### **Learner Support**

The [One Stop Shop](http://www.tamuc.edu/admissions/onestopshop/) was created to serve you by providing as many resources as possible in one location. <http://www.tamuc.edu/admissions/onestopshop/>

The [Academic Success Center](http://www.tamuc.edu/campusLife/campusServices/academicSuccessCenter/) provides academic resources to help you achieve academic success. <http://www.tamuc.edu/campusLife/campusServices/academicSuccessCenter/>

### **ACADEMIC HONESTY POLICY:**

All students must follow and conform to the University policy on Academic Honesty. A copy of this will be available in D2L. All students are required to sign and return the form to the instructor. ***“All that is required for dishonesty to flourish is that good men and women do nothing.”***

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### **University Policies and Procedures:**

- *Disability* – Students with Disabilities information: 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 Services, Gee Library, Room 162; (903) 886-5930; email: [StudentDisabilityServices@tamuc.edu](mailto:StudentDisabilityServices@tamuc.edu)
- *Nondiscrimination notice:* 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.
- *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.

- 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.

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

### **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/>

### **TECHNOLOGY REQUIREMENTS**

To fully participate in this courses you will need to use a current Flash enabled internet browser. For PC and Mac users the suggested browser is Chrome or Firefox.

You will need regular access to a computer with a broadband Internet connection and speakers or headphones.

In addition, ensure that you have the following software:

- [Adobe Reader](https://get.adobe.com/reader/) <https://get.adobe.com/reader/>
- Microsoft Office 2013, 2010, 2007 or 365