



**Texas A & M University-Commerce
College of Business
Department of Accounting and Finance
ACCT 525 01W
Advanced Managerial Accounting
Summer II 2022**

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

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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-525-01w-summer-ii-2022-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 learning. **Do not submit them.**

Exams: There will be 3 MCQ exams, 4 quizzes, and a 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 sanctions. 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, 4 quizzes, and a project for this course. 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
4 quizzes @ 25 points each	100
1 Project	<u>100</u>
Total points available	500

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, and 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
July 11	Chapters 1: Introduction to Cost/Managerial/ Chapter 2: Job Order Costing – Unit Product Cost
	Quiz 1 on chapters 1 and 2
July 11 / July 18	Chapter 3: Job-Order Costing – Cost Flow
July 18	Chapter 4: Process Costing
	Quiz 2 on chapters 3 and 4
July 18	Chapter 5: CVP Analysis
	Exam 1 on chapters 1 to 5
July 25	Chapter 6: Variable Costing & Segment Reporting/ Chapter 7: Activity-Based Costing
	Quiz 3 on chapters 6 and 7
Aug. 1	Chapter 10: Standard Costs
	Exam 2 on chapters 6, 7, and 10
Aug. 1	Chapter 11: Responsibility Accounting Systems
Aug. 8	Chapter 13: Differential Analysis
	Quiz 4 on chapters 11 and 13
Aug. 8	Chapter 14: Capital Budgeting
	Exam 3 on chapters 11, 13, and 14, and project due

Aug. 11 is the last day of Summer II.

Criteria (Course Objectives)	1 Fails to Meet Standards	2 Meets Minimum Standards	3 Exceeds Standards
Identify, describe, and apply fundamental concepts and assumptions that	Student fails to identify concepts or assumptions	Student identifies concepts and assumptions	Student applies concepts to complex facts

are related to management accounting			
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

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

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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