

**Texas A&M University-Commerce**  
**College of Business**  
**Department of Accounting**  
**Syllabus**

**Advanced Managerial Accounting ACCT 525-02W 84022, Fall 2023**

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

Zoom Monday 6:30 PM                      please see schedule below                      84022

**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 18<sup>th</sup> 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:**

Upon satisfactory completion of this course, the student will be able to:

- 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 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:

<u>COB Program Objectives</u>	<u>Assessment</u>
<i>Students will...</i>	<i>Students complete...</i>
demonstrate proficiency in <b>spoken communications</b> by delivering clear and well-structured business presentations.	not assessed
demonstrate proficiency in <b>written communications</b> by creating clear and well-structured business documents.	group written financial case assignment. individual written responses about career exploration
identify and evaluate <b>ethical</b> business issues.	not assessed
identify and evaluate <b>global</b> business challenges.	not assessed
be analytical <b>problem solvers</b> in business environments.	complete a financial case and 401K spreadsheet where they are analytical problem solvers
be technically proficient and prepare for roles in the accounting profession.	take seven quizzes and complete seven applying excel assignments

### Student Responsibilities:

1. Read assigned material and participate in zoom sessions with camera.
2. Prepare for discussion, homework and quizzes.

### Teaching Procedures

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 zoom 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.

### General Class Rules

- Missed prework, foundational 15, homework, quizzes, applying excel and cases/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:

<b>Course Evaluation</b>				
<b><u>Activity</u></b>	<b><u>Number</u></b>	<b><u>Points Per</u></b>	<b><u>Total Points</u></b>	<b><u>Percent</u></b>
Introduction Paper (Individual)	1	10	10	1%
Career Exploration (Individual)	1	25	25	3%
401K Spreadsheet (Individual)	1	25	25	3%
Crossroads Carwash (Group)/Excel	1	50	50	6%
Crossroads Carwash (Group)/Word	1	50	50	6%
Crossroads Carwash (Group)/Powerpoint	1	50	50	6%
Pework	8	5	40	5%
Foundational 15	8	25	200	26%
Homework	8	10	80	10%
Quizzes	8	20	160	21%
Apply- Applying Excel	8	10	80	10%
<b><i>Total</i></b>			<b><u>770</u></b>	

- Pework, Chapter Lecture, Homework, Foundational 15, Quizzes & Applying Excel 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:

<b><i>Class Schedule</i></b>	
Monday, October 23, 2023	Introductions/Syllabus Review/Chapter 1
Monday, October 30, 2023	Accounting Careers/Chapters 9 & 10
Monday, November 6, 2023	Chapters 5 & 6/401K Pre
Monday, November 13, 2023	401K Post/Chapter 13
Monday, November 20, 2023	Crossroads Pre/Chapter 14
Monday, November 27, 2023	Chapter 12/Critical Thinking
Monday, December 4, 2023	Crossroads Group Zooms

**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/>

**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).

## **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 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](mailto: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.

### **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