



**Texas A & M University-Commerce  
College of Business  
Department of Accounting and Finance  
ACCT 525 01W  
Advanced Managerial Accounting  
Spring 2024**

**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, 18th ed., Garrison, Noreen and Brewer, McGraw Hill.

URL to register in Connect: <https://accounts.mheducation.com/connect/section/s-li-acct-525-01w-spring-2024-shiyou-li-1?app=newconnect.mheducation.com>

**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.

**Assessment:** 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, 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.**

### **Tentative Schedule of Activities**

Jan. 29	Chapter 1 Managerial Accounting and Cost Concepts
Feb. 5	Chapter 2: Job Order Costing: Calculating Unit Product Costs
	Quiz 1
Feb. 12	Chapter 3: Job-Order Costing: Cost Flows and External Reporting
Feb. 19	Chapter 4: Process Costing
	Quiz 2
Feb. 26	Chapter 5: Cost-Volume-Profit Relationships
March 4	Exam 1
March 11	Chapter 6: Variable Costing & Segment Reporting
March 18	Spring Break
March 25	Chapter 7: Activity-Based Costing
	Quiz 3
April 1	Chapter 10: Standard Costs and Variances
April 8	Exam 2
April 15	Chapter 11: Responsibility Accounting Systems
April 22	Chapter 13: Differential Analysis
	Quiz 4
April 29	Chapter 14: Capital Budgeting Decisions/Project due
May 6	Exam 3

**Last day of this course: May 10**

<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	Student fails to identify concepts or assumptions	Student identifies concepts and assumptions	Student applies concepts to complex facts

concepts and assumptions that 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.

	<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)

### **AI use policy [Draft 2, May 25, 2023]**

Texas A&M University-Commerce acknowledges that there are legitimate uses of Artificial Intelligence, ChatBots, or other software that has the capacity to generate text, or suggest replacements for text beyond individual words, as determined by the instructor of the course.

Any use of such software must be documented. Any undocumented use of such software constitutes an instance of academic dishonesty (plagiarism).

Individual instructors may disallow entirely the use of such software for individual assignments or for the entire course. Students should be aware of such requirements and follow their instructors' guidelines. If no instructions are provided, the student should assume that the use of such software is disallowed.

In any case, students are fully responsible for the content of any assignment they submit, regardless of whether they used an AI, in any way. This specifically includes cases in which the AI plagiarized another text or misrepresented sources.

13.99.99.R0.03 Undergraduate Academic Dishonesty

13.99.99.R0.10 Graduate Student Academic Dishonesty