



Accounting and Finance

A&M-COMMERCE

ACCOUNTING 525 – 02W ADVANCED MANAGERIAL ACCOUNTING Fall 2024

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Office Hours:

Mondays: 1-6pm, & By Appointment (Tues-Frid: 9am-9pm)
<https://tamuc.zoom.us/j/98693726502>

Course Number: ACCT 525 – 02W
Course Title: Advanced Managerial Accounting
Course Location: Online

Connect Access Code:

Connect access code for Connect website is required.

Text:

Managerial Accounting, 18th ed., Garrison, Noreen & 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 16th and 17th 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-fall-2024-1>

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 and You are responsible for completing the assigned homework for each chapter for your own learning.

Exams: There will be 2 MCQ exams (50 Questions each) and 2 written projects. 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: Class attendance and participation are mandatory/required for this course. Cheating will not be tolerated. Anyone caught cheating will receive zero on that exam and will be subject to academic sanction.

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 two scheduled exams and two written projects for this Course, together with some homework assignments. The 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:

| Assessments | | |
|---|------------|-----------|
| Exams on Connect (2 exams @ 100 points each) | 200 | Mandatory |
| Homework on Connect (Weekly - 7 @ variable points each) | 240 | Mandatory |
| Capstone Project - Individual | 100 | Mandatory |
| Total Points | 540 | |

The standard grading scale of 90% = A, 80% = B, 70% = C, 60% = D and below 60% = F will be used to determine grades.

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 Instructional Activities

| Weeks | Chapters/Activities |
|--------------------------------------|--|
| August 26 | Chapters 1: Introduction to Managerial Accounting Concepts <i>Homework: See Connect website</i> |
| September 2 | Chapter 2: Job Order Costing – Unit Product Cost <i>Homework: See Connect website</i> |
| September 9 | Chapter 3: Job-Order Costing – Cost Flow <i>Homework: See Connect website</i> |
| September 16 | Chapter 5: CVP Analysis <i>Homework: See Connect website</i> |
| Exam 1: September 27-29 | Available: Sept 27-29@ 12.01am – 10 @ 11.59 pm (Covers: Chps. 1-3, 5) 100 points 180 mins |
| October 7 | Chapter 14: Capital Budgeting <i>Homework: See Connect website</i> |
| October 14 | Chapter 13: Differential Analysis <i>Homework: See Connect website</i> |
| November 4 | Chapter 11/12: Responsibility Accounting/Balanced Score Card (BSC) <i>Homework: See Connect website</i> |
| November 11 | <i>Project Review week</i> |
| November 17: Capstone Project | Project 2 Due (100 points) in D2L @11.59pm Late submissions will NOT be accepted. |
| November 25 | <i>Exam Review Week</i> |
| Exam 2: December 4-7 | Available Dec 4-7@12.01am – 6 @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 | Student fails to identify decision or need to plan | Student recognizes decision and method | Student applies methods to complex facts |

| | | | |
|---|---|---|--|
| managers make decisions | | | |
| 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 |

Project Paper

You are required to write two project papers 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 each 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) | | | |

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

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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 120 semester hours of courses; 3) Included in the 120 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