Prerequisite: ACCT 2301

Required Materials for Course:

Course Description:
The use of accounting information as an aid to management decision making, including performance measurement and budgets.

Major Field Test:
The Major Field Test (MFT) is required for all students pursuing the Bachelor of Business Administration degree and will be administered in the MGMT 4388 course, “Administrative Policy and Strategy.” To prepare for this test, business majors are advised to retain their class notes, textbooks, and other relevant materials from this class and the other business core courses. Students will enroll in BUSI 0088 “MFT Review” (concurrently with MGMT 4388) during their final semester; this online course should fine-tune their readiness for the MFT by encouraging them to complete the online MFT review materials and required quizzes available on the course Blackboard learning modules.

Course Objectives:
1. At the end of this course, the student will demonstrate the ability to evaluate the appropriateness of various cost systems for planning and control in specific business contexts.
2. The student will be able to identify underlying cost behavior or structure and model that information for decision-making across a wide spectrum of short- and long run business decisions.
3. The student will be able to prepare budgets for planning and to evaluate the performance of business segments and their managers.
4. The student will be able to use spreadsheet software to solve managerial accounting problems.
5. The student will demonstrate the ability to understand the importance of upholding ethical standards.
6. The course seeks to assist students in their preparation for the Major Field Test.

Instructional Methodology:
Lecture, problems, and cases.
Performance Evaluation and Grading:

- Mid-term Exam 100 points
- Final Exam (comprehensive) 150 points
- Homework Assignments 30 points
- Total 280 points

A letter grade will be determined based on the percentage earned of total points possible, as follows: A: 90-100%, B: 80-89%, C: 70-79%, D: 60-69%, F: 0-59%.

Oral and Written Communication Content:

Oral and written communication will be practiced by way of class discussion and written answers to assignments during the course of the semester. A significant portion of your business education is learning to communicate and act in a professional manner.

Ethical Perspectives:

The Institute of Management (IMA) Code of Ethics will be covered along with company codes of ethics.

Global Perspectives:

The focus of this course is the United States; however, formal coverage of international topics is included where relevant to manufacturing industries. Commentaries by the instructor regarding certain international practices will be made where appropriate, and discussion of business journal articles relating to relevant international topics will also be covered.

Demographic Diversity Perspectives:

This course will not specifically address the issue of demographic diversity.

Political, Social, Legal, Regulatory, & Environmental Perspectives:

Accounting information is a critical consideration in the allocation of scarce resources within an organization. The influence of these perspectives on accounting information will be examined. Accounting information may, in turn, have an influence on these perspectives and that influence will also be examined.

Attendance and Class Conduct:

Attendance is expected. No points are allocated for attendance and attendance will not be taken on a daily basis. However, in the experience of the instructor, there is a high correlation between lack of attendance and low grades. Talking among students during lectures will not be tolerated. Cellular phones and other disruptive electronic devices should be turned off during lectures.

Dropping Class:

Events can sometimes occur that make dropping a course necessary or wise. Should dropping the course be the best course of action, you must initiate the process to drop the course by going to the Student Services Center and filling out a course drop form. Just stopping attendance and participation WILL NOT automatically result in your being dropped from the class. July 25, 2014 is the last day to drop a class with an automatic grade of "W" this term.
Grade Appeals:
As stated in University Rule 13.02.99.C2, Student Grade Appeals, a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see University Rule 13.02.99.C2, Student Grade Appeals, and University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures. These documents are accessible through the University Rules Web site at http://www.tamucc.edu/provost/university_rules/index.html.
For assistance and/or guidance in the grade appeal process, students may contact the Office of Student Affairs.

Americans with Disabilities Act Compliance:
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 believe you have a disability requiring an accommodation, please contact the Disability Services Office at (361) 825-5816 or visit the office in Driftwood 101.
If you are a returning veteran and are experiencing cognitive and/or physical access issues in the classroom or on campus, please contact the Disability Services Office for assistance at (361) 825-5816.

Student Code of Ethics and Academic Dishonesty:
This course, and all other courses offered by the College of Business (COB), requires all of its students to abide by the COB Student Code of Ethics (available online at www.cob.tamucc.edu) Provisions and stipulations in the code are applicable to all students taking College of Business courses regardless of whether or not they are pursuing a degree awarded by the COB.

The academic principles of honesty and fairness will be upheld in this course. Plagiarism and/or cheating in any form will not be tolerated. Academic misconduct for which a student is subject to penalty includes all forms of cheating, such as illicit possession of examinations or examination materials, forgery, or plagiarism. (Plagiarism is the presentation of the work of another as one’s own work.)
## ACCT 2302 CLASS SCHEDULE

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<thead>
<tr>
<th>Date</th>
<th>Chapter</th>
<th>Topic</th>
<th>Exercises</th>
<th>Problems</th>
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<tr>
<td>July 8</td>
<td>1</td>
<td>Managerial Accounting: An Overview</td>
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<tr>
<td>July 9</td>
<td>2</td>
<td>Managerial Accounting &amp; Cost Concepts</td>
<td>2,3,11</td>
<td>14,16</td>
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<td>July 15</td>
<td>3</td>
<td>Job Order Costing</td>
<td>1,2,3,6,9,10,15,16</td>
<td>27,13,14</td>
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<td>4</td>
<td>Process Costing</td>
<td>1,2,6,12</td>
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<td>July 17</td>
<td>5</td>
<td>Cost-Volume-Profit Relationships</td>
<td>2,4,5,6,7,8,9,14</td>
<td>19,22</td>
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<tr>
<td>July 22</td>
<td>6</td>
<td>Variable Costing &amp; Segment Reporting</td>
<td>6,7,9</td>
<td>13</td>
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<tr>
<td>July 24</td>
<td>Mid-term Exam</td>
<td>Activity-Based Costing</td>
<td>1,2,3,4,5,6</td>
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<td>July 29</td>
<td>8</td>
<td>Master Budget</td>
<td>1,2,3,4,5,6,7</td>
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<td>July 31</td>
<td>9</td>
<td>Flexible Budgets &amp; Performance Analysis</td>
<td>1,2</td>
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<td>Aug 5</td>
<td>10</td>
<td>Standard Costs &amp; Variances</td>
<td>1,2,3,4,6,8</td>
<td>13,15</td>
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<td></td>
<td>12</td>
<td>Differential Analysis &amp; Decision Making</td>
<td>1,2,3,4,5,11</td>
<td>20,25</td>
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<td>Aug 7</td>
<td>Final Exam</td>
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