ACCT2302.003 Fall 2013

TEXAS A&M UNIVERSITY-CORPUS CHRISTI
MANAGERIAL ACCOUNTING
SYLLABUS
ACCT 2302.003 TR 11:00am-12:15pm OCNR 113
Fall 2013

Instructor: Dr. Anita Reed
E-mail: anita.reed@tamucc.edu
Office: O'Connor 371
Office Phone: (361) 825-2434

OFFICE HOURS: Mon & Tues 3:30pm to 6:00pm
Thurs 1:00pm – 2:00pm
Other by appointment

PREREQUISITE: ACCT 2301

REQUIRED MATERIALS FOR COURSE:
Textbook website: www.mhhe.com/garrison14e

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 (Administrative Policy and Strategy) course. 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 and to fine-tune their readiness for the MFT by completing the online MFT review available through the COB website at www.cob.tamucc.edu.

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 100 points
Quizzes 100 points
Computer Assignments 50 points
Total 350 points

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

QUIZ/EXAM POLICIES:
Make-up Exams: If a Quiz or an interim Exam is missed, the instructor may allow the student to make up the missed item. Do not assume you will be granted this privilege. Contact the instructor before missing the quiz or exam or as quickly as possible after to discuss the missed item. Students granted a make-up quiz or exam must complete the make-up within one week of the original exam date. The final exam must be taken within the time block assigned to the class by the university.

Other Exam Policies: Use of cell phones or other electronic devices during an exam will be considered a violation of academic honesty and will result in a zero on the exam and other consequences as deemed appropriate by the instructor.

Exam Calculators: Simple, four function calculators are all that is necessary for this course. Programmable calculators are not recommended. Calculators used for exams must be approved by the instructor prior to the beginning of each exam.

Return of Exams: Failure to return an exam at the end of a testing period or at the end of the class when the exam is reviewed will be considered a violation of academic honesty. Graded exams will be reviewed in class and then returned to the instructor. You will not be allowed to keep your exams. The exams will be available in the instructor’s office for discussion during office hours.

ORAL AND WRITTEN COMMUNICATION CONTENT:
Oral and written communication will be practiced by way of class discussion and written answers to quizzes and assignments during the course of the semester. A significant portion of your business education is learning to communicate and act in a professional manner.
TECHNOLOGY APPLICATIONS:
   Computer problems (Excel) will be assigned to each student. A spreadsheet template will be used to solve textbook problems. The assignment files must be turned in as an e-mail attachment.

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 therefore, 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. Late arrivals to class should be kept to a minimum. Early departures from class should be cleared with the instructor before class begins. Students are not free to get up and walk in and out of class during lectures unless specifically allowed by the instructor. Cellular phones and other disruptive electronic devices should be turned off during lectures.

Dropping Class
   I hope that you never find it necessary to drop this or any other class. However, events can sometimes occur that make dropping a course necessary or wise. Please consult with me before you decide to drop to be sure it is the best thing to do. 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. Friday, November 11, 2013 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 CCH 116.

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.)
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<th>Date</th>
<th>Chapter</th>
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<tr>
<td>Sept 5</td>
<td></td>
<td>Introduction</td>
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<td>Sept 10 &amp; 12</td>
<td>1</td>
<td>Managerial Accounting: An Overview</td>
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<td>Sept 17 &amp; 19</td>
<td>2</td>
<td>Managerial Accounting &amp; Cost Concepts</td>
<td>Ch 2 Quiz Sept 19</td>
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<td>Sept 24 &amp; 26</td>
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<td>Job Order Costing</td>
<td>Ch 3 Quiz Sept 26</td>
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<td>Oct 1 &amp; 3</td>
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<td>Process Costing</td>
<td>Ch 4 Quiz Oct 3</td>
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<td>Oct 8 &amp; 10</td>
<td>5</td>
<td>Cost-Volume-Profit Relationships</td>
<td>Ch 5 Quiz Oct 10</td>
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<td>Oct 15 &amp; 17</td>
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<td>Variable Costing &amp; Segment Reporting: Tools for Management</td>
<td>Ch 6 Quiz Oct 17</td>
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<td>Oct 22</td>
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<td><strong>Mid-term Exam: Chapters 1 – 6</strong></td>
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<td>Oct 24, 29 &amp; 31</td>
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<td>Activity-Based Costing: A Tool to Aid Decision Making (Continued)</td>
<td>Ch 7 Quiz Oct 31</td>
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<td>Nov 5 &amp; 7</td>
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<td>Profit Planning</td>
<td>Ch 8 Quiz Nov 7</td>
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<td>Nov 12 &amp; 14</td>
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<td>Flexible Budgets &amp; Performance Analysis</td>
<td>Ch 9 Quiz Nov 14</td>
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<td>Nov 19 &amp; 21</td>
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<td>Standard Costs &amp; Variances</td>
<td>Ch 10 Quiz Nov 21</td>
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<td>Nov 26 &amp; Dec 3</td>
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<td>Performance Measurement in Decentralized Organizations</td>
<td>Ch 11 Quiz Dec 3</td>
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<td>Dec 5 &amp; 10</td>
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<td>Differential Analysis: The Key to Decision Making</td>
<td>Ch 12 Quiz Dec 10</td>
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<td>Dec 12</td>
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<td><strong>Final Exam: Chapters 7 - 12</strong></td>
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