Course Number and Time: ACCTG 2302.001 (meets MW 6:00 p.m. – 9:45 p.m. in OCNR 132)

Course Name: Managerial Accounting

Professor: Dr. Lelkes
Office: OCNR 356
Phone: 361-825-2385
Email: Anne-Marie.Lelkes@tamucc.edu

Office Hours: Mondays/Wednesdays 5:00 p.m. to 6:00 p.m.

Required Text: Garrison, Noreen, & Brewer. Managerial Accounting. 15th ed. Buy the hard looseleaf copy of the book with Connect Access from TAMUCC Barnes and Noble bookstore. Click “View Books” in the online course schedules, which are found at http://banner.tamucc.edu/schedule/. You are REQUIRED to have BOTH the hard looseleaf copy and Connect Access.

Blackboard 9.1: See Blackboard 9.1 for announcements, exam scores and final scores, etc.

Connect: All practice for exams are in Connect.

Prerequisites: ACCTG 2301

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

Course Objectives: 1) Evaluate the appropriateness of various cost systems for planning and control in specific business contexts. 2) Identify underlying cost behaviors or structures. 3) Model cost behavior information for decision-making. 4) Prepare budgets for planning and to evaluate the performance of business segments and their managers. 5) Use spreadsheet software to solve managerial accounting problems. 6) Understand the importance of upholding ethical standards.

Relationship to Other Coursework: To introduce the concepts, theories and procedures of managerial accounting and reporting and to illustrate how managerial accounting is used by managers for decision making and external reporting.

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.

Instructional Methodology: This course is based primarily on content available from lectures and the textbook. There will be both lectures and group presentations in class. Keep in mind that the professor is NOT obliged to follow exactly what is in the textbook, especially when the professor feels that the textbook overlooks some important concepts/methods or the textbook does not go into enough detail on some important concepts/methods. This is one of the reasons why it is important to come to class. Please note that the textbook offers many more exercises and problems at the end of each chapter than what is covered in class. The problems in the book and handouts covered in class are the minimum which should be studied/completed/reworked to ensure that you understand the material. If you are not fully comfortable with the material after studying those problems covered in class, you must go through the rest of the exercises and problems at the end of the chapters. After you have completed those additional exercises and problems, meet with the professor to see whether you did them correctly.
**Performance Evaluation and Grading:** Student performance evaluation may be based on exams, quizzes/attendance, and other assignments.

<table>
<thead>
<tr>
<th>Points</th>
<th>% of Total</th>
<th>Points Earned</th>
<th>Letter Grade</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>25</td>
<td>10%</td>
<td>292 – 325</td>
<td>A</td>
<td>≥ 90%</td>
</tr>
<tr>
<td>225</td>
<td>90%</td>
<td>260 – 291</td>
<td>B</td>
<td>80% - 89%</td>
</tr>
<tr>
<td>250</td>
<td>100%</td>
<td>227 – 259</td>
<td>C</td>
<td>70% - 79%</td>
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<tr>
<td></td>
<td></td>
<td>195 – 226</td>
<td>D</td>
<td>60% - 69%</td>
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<tr>
<td></td>
<td></td>
<td>0 – 194</td>
<td>F</td>
<td>≤ 59%</td>
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1) **Attendance/Presentations/Participation/Group Work (Required):**
- Attendance to every class period is mandatory.
- It is mandatory that BEFORE coming to class that you read the chapters, go through the sample problems at the end of the chapters, and practice in Connect.
- Bringing textbooks, calculators, and pencils to class is mandatory.
- You will be divided into groups at the beginning of the semester and assigned seats. During most class periods, each group will be assigned problems. Then the group will present their answers to the class.
- If someone in your group is not contributing, let the professor know immediately. That individual will receive a zero for the day for lack of contribution.
- Attendance is recorded at the BEGINNING of class.
- It is disruptive to the class to arrive late and leave early. If you are late, you could be counted absent. If you leave early, you could also be counted absent.
- If you are counted absent, you must come by during office hours to make up the absence by discussing with the professor 3 main points that you learned from the chapter that you missed (from memory, no book, no notes).
  - If you don’t make up the absence (or tardy or leaving early) within a week of occurrence, it will be a permanent zero for that day.
  - This is the procedure for making up ALL absences, regardless of situation and circumstances.
- Due to prior misuse and rudeness by students, all computers and cell phones must be put away during class. Anyone caught having a computer open or cell phone out will be counted absent. You are required to bring the hard copy of the textbook to class.
- Whispering in class, regardless of circumstances, while the professor is talking or while other students who have the floor are talking is unprofessional and you will be counted absent if you do so.

2) **Three (3) In-Class Exams (Required):**
- All exams are required and count towards your grade.
- Each exam contains 3 problems. Each question is worth 25 points each, for a total of 75 points per exam.
- THE EXAMS ARE DIFFICULT. YOU WILL NEED TO STUDY HARD BEFORE TAKING.
- See schedule for the exam days.
- Your exam won’t be identical to your classmate’s exam.
- It is highly recommended that you begin studying at the beginning of the semester. Otherwise, you will NOT do well.
- You are responsible for paying attention in class AND reading the chapters. The exams also cover material that is not covered during class. You need to learn and understand all material through practice and study.

**Oral and Written Communication Content:** Oral and written communication will be practiced by way of class discussion and written answers to homework during the course of the semester.

**Technology Applications:** Computer assignments will be completed using Excel spreadsheet and Word applications. Assignments will be turned in via email as an attached file.

**Ethical Perspectives:** Intra-company ethical relationships discussed in relationship to segment reporting and cost allocations. The Institute of Management Accountants (IMA) Code of Ethics will also be covered.

**Global Perspectives:** The focus of this course is the United States; however, formal coverage of international topics is included where relevant to manufacturing industries.

**Demographic Diversity Perspectives:** This course will not specifically address the issue of demographic diversity.

**Political, Social, Legal, Regulatory, and 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 Policy:** Students are held responsible for class attendance and are advised that excessive absences may adversely affect their grades.

**Code of Ethics:** 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.

**Academic Integrity/Plagiarism:** University students are expected to conduct themselves in accordance with the highest standards of academic honesty. Academic misconduct for which a student is subject to penalty includes all forms of cheating, such as illicit possession of examinations or examination materials, falsification, forgery, complicity or plagiarism. (Plagiarism is the presentation of the work of another as one’s own work.) In this class, academic misconduct or complicity in an act of academic misconduct on an assignment or test will result in an F for the course.

**Dropping a 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. June 17, 2016 is the last day to drop a class with an automatic grade of “W” this term.

**Classroom/Professional Behavior:** Texas A&M University–Corpus Christi, as an academic community, requires that each individual respect the needs of others to study and learn in a peaceful atmosphere. Under Article III of the Student Code of Conduct, classroom behavior that interferes with either (a) the instructor’s ability to conduct the class or (b) the ability of other students to profit from the instructional program may be considered a breach of the peace and is subject to disciplinary sanction outlined in article VII of the Student Code of Conduct. Students engaging in unacceptable behavior may be instructed to leave the classroom. This prohibition applies to all instructional forums, including classrooms, electronic classrooms, labs, discussion groups, field trips, etc.

**Grade Appeals:** As stated in University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures, 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 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 Dean’s office in the college in which the course is taught or the Office of the Provost.

**Disabilities Accommodations:** 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 call or visit Disability Services at (361) 825-5816 in Corpus Christi Hall 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.

**Statement of Academic Continuity:** In the event of an unforeseen adverse event, such as a major hurricane and classes could not be held on the campus of Texas A&M University–Corpus Christi; this course would continue through the use of Blackboard and/or email. In addition, the syllabus and class activities may be modified to allow continuation of the course. Ideally, University facilities (i.e., emails, web sites, and Blackboard) will be operational within two days of the closing of the physical campus. However, students need to make certain that the course instructor has a primary and a secondary means of contacting each student.

**Summary of Topical Coverage:**

<table>
<thead>
<tr>
<th>TOPIC</th>
<th>HOURS</th>
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<tbody>
<tr>
<td>Managerial Accounting in Perspective</td>
<td>3</td>
</tr>
<tr>
<td>Cost Terms, Concepts, and Classifications</td>
<td>4</td>
</tr>
<tr>
<td>Introduction to Systems Designs &amp; Job Order Costing (including Activity-Based Costing)</td>
<td>4</td>
</tr>
<tr>
<td>Process Costing</td>
<td>4</td>
</tr>
<tr>
<td>Cost Behavior: Analysis and Use</td>
<td>3</td>
</tr>
<tr>
<td>Cost-Volume-Profit Relationships</td>
<td>4</td>
</tr>
<tr>
<td>Segment Reporting and the Contributions Approach to Costing</td>
<td>3</td>
</tr>
<tr>
<td>Profit Planning and Budgets (including Capital Budgets)</td>
<td>3</td>
</tr>
<tr>
<td>Control through Standard Costs</td>
<td>4</td>
</tr>
<tr>
<td>Flexible Budgets and Overhead Analysis</td>
<td>4</td>
</tr>
<tr>
<td>Control of Decentralized Operations</td>
<td>3</td>
</tr>
<tr>
<td>Relevant Costs</td>
<td>3</td>
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</tbody>
</table>
Instructions for CONNECT on the next page

This schedule and syllabus is tentative.

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic/Exams</th>
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<tbody>
<tr>
<td>6/1</td>
<td>Introduction, Ch. 2 (p. 28-32), Ch. 3: Handouts, 2-2, 2-3, 3-6</td>
</tr>
<tr>
<td>6/6</td>
<td>Ch. 7: Handouts &amp; Ch. 4: Handouts, 4-15(#1,2,3),4-16(#1,2,3)</td>
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<tr>
<td>6/8</td>
<td><strong>Exam 1, Covers chapters 2 (p. 28-32), 7, and 4.</strong></td>
</tr>
<tr>
<td>6/13</td>
<td>Ch. 10 &amp; Ch. 2 (p. 33-44): Handouts, 10-8 &amp; 2-14</td>
</tr>
<tr>
<td>6/15</td>
<td>Ch. 5 &amp; Ch. 6: Handouts, 5-6(#3,4), 5-7(#2), 5-8(#1), 5-10</td>
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<td>6/20</td>
<td><strong>Exam 2, Covers chapters 10, 2 (p. 33-44), 5, and 6.</strong></td>
</tr>
<tr>
<td>6/22</td>
<td>Ch. 8: Handouts, 8-1(#1), 8-2, 8-3, 8-4(#1), 8-5, 8-7, 8-14(#1)</td>
</tr>
<tr>
<td>6/27</td>
<td>Ch. 11 &amp; Ch. 12: Handouts, 11-1, 11-2, 11-6 &amp; 12-4, 12-7, 12-9, 12-10, 12-11, 12-17</td>
</tr>
<tr>
<td>6/29</td>
<td><strong>Exam 3, Covers chapters 8, 11, and 12.</strong></td>
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*Chapter titles (in order of coverage):
Ch. 2: Managerial Accounting and Cost Concepts
Ch. 3: Job-Order Costing
Ch. 7: Activity-Based Costing: A Tool to Aid Decision Making
Ch. 4: Process Costing
Ch. 10: Standard Costing
Ch. 2 (last part): Mixed Costs
Ch. 6: Variable Costing and Segment Reporting: Tools for Management
Ch. 5: Cost-Volume-Profit Relationships
Ch. 8: Master Budgeting
Ch. 9: Flexible Budgets and Performance Analysis
Ch. 13: Capital Budgeting Decisions
Ch. 11: Performance Measurement in Decentralized Organizations
Ch. 12: Differential Analysis: The Key to Decision Making
To access Connect, follow the directions carefully in both your Connect package and in this page. If you experience any technical difficulties, contact Connect customer support. The professor cannot help you with technical difficulties that can occur throughout the semester.

It is your responsibility to access Connect no later than May 31.

**Student Registration Information**

**Course**
Summer 1 2016 Managerial Accounting with LearnSmart

**Instructor**
Anne-Marie Lelkes

**Section**
Summer 1 2016 ACCT2302

**Registration Dates**
05/31/16 - 07/01/16

**Online Registration Instructions**
Go to the following web address and click the "register now" button. 
http://connect.mheducation.com/class/a-lelkes-summer-1-2016-acct2302

This is a unique address for Summer 1 2016 ACCT2302

Having trouble registering?