Texas A&M University – Corpus Christi  
College of Business  
Department of Accounting, Business Law, and Finance  
Course Syllabus – Fall 2016

**Course Number and Time:** ACCTG 2302.002 (meets TTH 11:00 a.m. – 12:15 p.m. in OCNR 117)

**Course Name:** Managerial Accounting

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

**Office Hours:** Tuesdays 12:45 p.m. – 1:45 p.m., 3:30 p.m. – 6:30 p.m.  
Thursdays 12:45 p.m. – 1:45 p.m., 3:30 p.m. – 4:30 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/](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 homework is in Connect.

**Prerequisites:** ACCT 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 obligated 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, homework problems, and other assignments.

- **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 the 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 can make it up. The procedure to make up an absence is as follows: you must 1) read the chapter, 2) complete the problems in the textbook and handouts that were done that day you missed, and 3) after you complete steps 1 and 2, come by during office hours and the professor will check your work for correctness.
    - If you don’t make up the absence (or tardy or leaving early) within one week of occurrence, it will be a permanent zero for that day.
    - This is the procedure for making up absences during regular class periods outside of exams, regardless of situation and circumstances.
    - **THIS DOES NOT APPLY TO EXAM DAYS. See Exam Sections 3 and 4 below for policy.**
  - 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.

- **Online Homework (Required):**
  - Twelve (12) online homework will be posted on Connect. They are to be completed online.
  - Each contains a set of problems/exercises. Plan to spend time on these.
  - The ten (10) highest will count towards the 60 points. You have unlimited attempts for each homework UNTIL its corresponding due date. The highest attempt will be recorded.
  - The problems are algorithmic, meaning that the numbers are different from the problems/exercises in the textbook and will be different each attempt you do the homework. That means you will recalculate with new numbers. Not every problem you see will be covered in the lectures to ensure that you 1) read the chapters, 2) think through problems, and 3) try them on your own using the concepts covered in class.
  - Connect will provide feedback.
  - Homework must be completed before their corresponding due dates (see schedule concerning when each homework is due). Connect closes the homework when it is due. Each homework set is due at 9:00 p.m. on the due date.
  - Due to the homework being online and all are open from the beginning of the semester, there are no makeups.

- **Four (4) Exams (Required and In-Class only):**
  - 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 AND doing the homework AND reworking any in-class handouts.

If you miss an exam, you will be required to take the Comprehensive Final Exam as the makeup. See Rule 4 below.

4) Comprehensive Final Exam (In-Class):
   - Required if:
     - If you miss one or more of the above 4 Exams, the Comprehensive Final Exam serves as the makeup for each exam missed.
     - You want to replace ONE (and ONLY one) of your lowest Exam score of the 4 exams taken.
     - You cannot do both above-mentioned options. Meaning you cannot use the Comprehensive Final Exam as a makeup and to replace the lowest score.
   - The Comprehensive Final will cover everything and will contain a combination of multiple-choice, true-false, fill-in-the-blank, and problems.
   - You may use ONE 8 ½ inch x 11 inch page of notes (FRONT SIDE ONLY).
   - Since this exam serves as a makeup, there are no makeups and no rescheduling for this exam. So plan accordingly.

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. November 11, 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>
</tr>
</thead>
<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>
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<tr>
<td>Process Costing</td>
<td>4</td>
</tr>
<tr>
<td>Cost Behavior: Analysis and Use</td>
<td>3</td>
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<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>
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<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>
</tr>
<tr>
<td>Exams</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>45</strong></td>
</tr>
</tbody>
</table>
This schedule and syllabus is tentative. Any changes will be announced at the beginning of class.

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic/Exams</th>
<th>Due Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>8/25</td>
<td>Introduction</td>
<td></td>
</tr>
<tr>
<td>8/30</td>
<td>Ch. 2: Handouts, 2-2, 2-3</td>
<td></td>
</tr>
<tr>
<td>9/1</td>
<td>Ch. 2: Handouts, 2-14</td>
<td></td>
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<tr>
<td>9/6</td>
<td>Ch. 3: Handouts</td>
<td></td>
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<tr>
<td>9/8</td>
<td>Ch. 3</td>
<td>Ch 2 Homework due by 9 p.m.</td>
</tr>
<tr>
<td>9/13</td>
<td>Ch. 7: Handouts</td>
<td>Ch 3 Homework due by 9 p.m.</td>
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<tr>
<td>9/15</td>
<td>Ch. 7</td>
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<tr>
<td>9/20</td>
<td>Ch. 7</td>
<td>Ch 7 Homework due by 9 p.m.</td>
</tr>
<tr>
<td>9/22</td>
<td><strong>Exam 1 (Ch. 2, 3, 7)</strong></td>
<td></td>
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<tr>
<td>9/27</td>
<td>Ch. 4: Handouts, 4-15(#1,2,3),4-16(#1,2,3)</td>
<td>Ch 4 Homework due by 9 p.m.</td>
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<tr>
<td>9/29</td>
<td>Ch. 4</td>
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<tr>
<td>10/4</td>
<td>Ch. 5: Handouts, 5-6(#3,4), 5-7(#2), 5-8(#1)</td>
<td>Ch 5 Homework due by 9 p.m.</td>
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<tr>
<td>10/6</td>
<td>Ch. 5 and Ch. 6: Handouts</td>
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<tr>
<td>10/11</td>
<td>Ch. 6</td>
<td>Ch 6 Homework due by 9 p.m.</td>
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<tr>
<td>10/13</td>
<td><strong>Exam 2 (Ch. 4, 5, 6)</strong></td>
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<tr>
<td>10/18</td>
<td>Ch. 8: 8-2, 8-3, 8-4(#1), 8-14(#1)</td>
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<tr>
<td>10/20</td>
<td>Ch. 8: Handouts, 8-1(#1), 8-5, 8-7</td>
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<tr>
<td>10/25</td>
<td>Ch. 8</td>
<td>Ch 8 Homework due by 9 p.m.</td>
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<tr>
<td>10/27</td>
<td>Ch. 9: 9-8, 9-19, 9-22</td>
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<tr>
<td>11/1</td>
<td>Ch. 10: Handouts, 10-8</td>
<td>Ch 9 Homework due by 9 p.m.</td>
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<td>11/3</td>
<td>Ch. 10</td>
<td>Ch 10 Homework due by 9 p.m.</td>
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<tr>
<td>11/8</td>
<td><strong>Exam 3 (Ch. 8, 9, 10)</strong></td>
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<tr>
<td>11/10</td>
<td>Ch. 11: Handouts, 11-1, 11-2, 11-6</td>
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<tr>
<td>11/15</td>
<td>Ch. 12: 12-4, 12-7, 12-9, 12-10, 12-11, 12-17</td>
<td>Ch 11 Homework due by 9 p.m.</td>
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<tr>
<td>11/17</td>
<td>Ch. 12: Handouts</td>
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<tr>
<td>11/22</td>
<td>No Class – University Reading Day</td>
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<tr>
<td>11/24</td>
<td>No Class – Thanksgiving</td>
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<tr>
<td>11/29</td>
<td>Ch. 13: 13-1, 13-3(#1,2), 13-7, 13-8, 13-9</td>
<td>Ch 12 Homework due by 9 p.m.</td>
</tr>
<tr>
<td>12/1</td>
<td>Ch. 13</td>
<td>Ch 13 Homework due by 9 p.m.</td>
</tr>
<tr>
<td>12/6</td>
<td><strong>Exam 4 (Ch. 11, 12, 13)</strong></td>
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<tr>
<td>12/8</td>
<td><strong>Comprehensive Final from 11:00 a.m. to 1:30 p.m.</strong></td>
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</tbody>
</table>

*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. 5: Cost-Volume-Profit Relationships
Ch. 6: Variable Costing and Segment Reporting: Tools for Management
Ch. 8: Master Budgeting
Ch. 9: Flexible Budgets and Performance Analysis
Ch. 10: Standard Costing
Ch. 11: Performance Measurement in Decentralized Organizations
Ch. 12: Differential Analysis: The Key to Decision Making
Ch. 13: Capital Budgeting Decisions
CONNECT

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 is not an IT tech and cannot help you with technical difficulties that can occur.

It is your responsibility to access Connect no later than August 25 so as to not fall behind.

Student Registration Information

Course
Fall 2016 Managerial Accounting with LearnSmart

Instructor
Anne-Marie Lelkes

Section
Fall 2016 ACCT2302.002

Registration Dates
08/23/16 - 12/16/16

Online Registration Instructions
Go to the following web address and click the "register now" button.
http://connect.mheducation.com/class/a-lelkes-fall-2016-acct2302_002

This is a unique address for Fall 2016 ACCT2302.002

Having trouble registering?