Managerial Accounting

COURSE DESCRIPTION:
The use of accounting information as an aid to management decision making, including performance measurement and budgets. Prerequisite: ACCT 2301.

LEARNING OBJECTIVES:
- 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.
- 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.
- The student will be able to prepare budgets for planning and to evaluate the performance of business segments and their managers.
- The student will be able to use spreadsheet software to solve managerial accounting problems.
- The student will demonstrate the ability to understand the importance of upholding ethical standards.
- The course seeks to assist students in their preparation for the Major Field Test.

MAJOR COURSE REQUIREMENTS
Assigned chapters will be discussed in class followed by a review of assigned exercises and problems. Some exercises and problems will be worked in class. Quizzes will be given periodically.

HOMEWORK: Students are to read assigned chapters and complete assigned exercises and problems before each class. No late homework will be accepted.

PERFORMANCE EVALUATION AND GRADING:
- Quizzes: 100 points
- Connect Learn Smart: 100 points
- Tests: 300 points

Total: 500 points

There will be three tests, a series of quizzes and some assigned problems (Learn Smart) given during the semester. Tests are not group projects. General discussion among students is encouraged (outside of class), supplying the answers or coping someone’s work is not.

REQUIRED READINGS: This course uses an eBook, do not but a physical book until meeting with the professor on the first day of class!!!!!!
MANAGERIAL ACCT. LL W/ACCESS, IC, By GARRISON, PUBLISHER: MCG CUSTOM.

COURSE POLICIES
Turn off or put on silent mode all cell phones during this class. Your talking in class time bothers some of the other students that paid good money to come here and they wish to learn. This class is not so long I expect that once you arrive you can stay until the end of class. Notebook computers are not to be used in class.

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. Cellular phones and other disruptive electronic devices should be turned off during lectures. No food or drinks will be permitted in class.

ACADEMIC INTEGRITY
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, forgery, or plagiarism. (Plagiarism is the presentation of the work of another as one’s own work.)
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 class. April 1 is the last day to drop a class with an automatic grade of “W” this term.

CLASSROOM 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 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.

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 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.

Make-up exams will NOT be given, you WILL take the final. This schedule can be modified.