Texas A&M University-Corpus Christi
College of Business
Standardized Course Syllabus

THE INSTRUCTOR RESERVES THE RIGHT TO MAKE CHANGES TO THIS SYLLABUS AS NEEDED AND WITH NOTIFICATION TO STUDENTS

Course Number: ACCT 2302.001
Course Name: Managerial Accounting
Semester: 2019 Summer II
Instructor: Chunlai Ye, DBA, CPA, Assistant Professor of Accounting
Office: OCNR 351
Phone: 361-825-2203 [Do Not leave v-mail. Send email instead]
Email: chunlai.ye@tamucc.edu
Office Hours: M/T/W/R 2:00pm-2:45pm and by appointment


Prerequisites: ACCT 2301

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

Learning Objectives:
By the end of this course, the students will be able to:

1. Evaluate the appropriateness of various cost systems for planning and control in specific business contexts (BBA LG2, LO1)
2. Identify underlying cost behavior or structure (BBA LG2, LO3)
3. Model cost information for decision-making across a wide spectrum of short- and long run business decisions (BBA LG3, LO1, LG3, LO2 and LG3, LO3)
4. Prepare budgets for planning and to evaluate the performance of business segments and their managers (BBA LG2, LO2)
5. Use spreadsheet software to solve managerial accounting problems (BBA LG2, LO3)
6. Understand the importance of upholding ethical standards (BBA LG4, LO1)

In addition, the course seeks to assist students in their preparation for the Major Field Test.

Major Field Test (MFT):
This course has been identified as critical to student mastery of the content covered by the Major Field Test (MFT). The MFT is required for all students pursuing the Bachelor of Business Administration degree. Students register for the MFT in BUSI0088, Major Field Test in Business. To prepare for this test, business majors are advised to retain their class notes, textbooks, and other relevant materials from their business core
courses in the areas referenced below. Completion of all College of Business core courses except MGMT 4388 is required. BUSI 0088 is CR/NC.

As an integral part of the College of Business’ Assurance of Learning program, the MFT is a nationally-normed, standardized multiple-choice test developed by the Educational Testing Service and administered to senior-level business students at many AACSB International accredited institutions in the United States. It is designed to measure students’ academic achievement through demonstration of their basic knowledge and understanding of key concepts, theories, and analytical methods in the functional areas of business. This test covers the areas of accounting, economics, finance, international issues, legal and social environment of business, management, marketing, quantitative business analysis, and information systems.

**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.

**Instructional Methodology:**
Instructional methods may include lectures, class discussions, problems, applications, and case studies.

**Websites Used:**
Blackboard [https://bb9.tamucc.edu/](https://bb9.tamucc.edu/)

**Electronic Device Usage:**
Computers or tablets are required to complete the course.

**Performance Evaluation and Grading:**
Student performance evaluation will be based on exams, quizzes, homework problems, and other assignments as follows.

- Three Exams: 250 points
- Quizzes: 100 points
- Excel Project: 50 points
- Homework: 100 points
- Total: 500 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**
Each student will be expected to participate in class discussion throughout the semester. The instructor may call upon any student at any time; therefore it is important that each student be prepared for each class each day. Written assignments may include research papers, cases, and in-class quizzes as well as essay examination questions.
Technology Applications:
Spreadsheet software will be used to solve problems in this course.

Ethical Perspectives:
Communication in business is accomplished to a large extent through financial statements. Reviewing the possible alternative treatments for specific revenue, expense, asset, liability or equity item so that it communicates the correct position to the reader represents an ethical approach on the use of accounting principles.

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 a zero the first time and failing the course for any additional offence.

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. July 29, 2019 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 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](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.

Disability 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>2</td>
</tr>
<tr>
<td>Cost Terms, Concepts, and Classifications</td>
<td>4</td>
</tr>
<tr>
<td>Introduction to Systems Designs &amp; Job Order Costing</td>
<td>4</td>
</tr>
<tr>
<td>Process Costing and Activity Based Costing</td>
<td>4</td>
</tr>
</tbody>
</table>
Cost Behavior: Analysis and Use ................................................................. 4
Cost-Volume-Profit Relationships ............................................................. 4
Segment Reporting and the Contributions Approach to Costing ............... 4
Profit Planning and Budgets (including Capital Budgets) ......................... 3
Control through Standard Costs .............................................................. 4
Flexible Budgets and Overhead Analysis ................................................ 4
Control of Decentralized Operations ....................................................... 3
Relevant Costs ......................................................................................... 3
Exams ...................................................................................................... 3
Total ........................................................................................................ 45

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Course Calendar:

<table>
<thead>
<tr>
<th>Date</th>
<th>Contents</th>
<th>Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>July 8, 2019</td>
<td>Prologue &amp; Chapter 1 Managerial Accounting &amp; Cost Concepts</td>
<td></td>
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<tr>
<td>July 9</td>
<td>Chapter 2 Job Order Costing-Calculating Product Costs</td>
<td>HW #1 due on 7/11 10am;</td>
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<td>July 10</td>
<td>Chapter 3 Job Order Costing-Cost Flows</td>
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<tr>
<td>July 11</td>
<td>Quiz #1 Prologue and Chapter 1 Chapters 2&amp;3</td>
<td>HW #2 due on 7/15 10am;</td>
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<td>July 15</td>
<td>Quiz #2 Chapters 2&amp;3 Chapter 4 Process Costing</td>
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<td>July 16</td>
<td>Chapter 7 Activity-Based Costing</td>
<td>HW #3 due on 7/18 10am;</td>
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<td>July 17</td>
<td>Chapter 5 Cost-Volume-Profit Relationships</td>
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<td>July 18</td>
<td>Quiz #3 Chapters 4 &amp; 7 Chapter 6 Variable Costing &amp; Segment Reporting</td>
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<td>July 22</td>
<td>Exam I (100 points)</td>
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<tr>
<td>July 23</td>
<td>Chapters 5&amp;6</td>
<td>HW #4 due on 7/24 10am;</td>
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<td>July 24</td>
<td>Quiz #4 Chapters 5&amp;6 Chapter 8 Master Budgeting</td>
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<td>July 25</td>
<td>Chapter 9 Flexible Budgets &amp; Performance Analysis</td>
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<td>July 29</td>
<td>Chapters 8&amp;9</td>
<td>HW #5 due on 7/30 10am;</td>
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<td>July 30</td>
<td>Quiz #5 Chapters 8&amp;9 Chapter 10 Standard Costs &amp; Variances</td>
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<tr>
<td>July 31</td>
<td>Exam II (75 points)</td>
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<td>Date</td>
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<td>August 1</td>
<td>Chapter 11 Performance Measurement</td>
<td>HW #6 due on 8/5 10am</td>
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<td>August 5</td>
<td>Quiz #6 Chapters 10&amp;11</td>
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<td>Chapter 12 Differential Analysis &amp; Decision Making</td>
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<td>August 6</td>
<td>Chapter 13 Capital Budgeting Decisions</td>
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<td>August 7</td>
<td>Chapters 12&amp;13</td>
<td>HW #7 due on 8/8 10am</td>
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<td>August 8</td>
<td>Quiz #7 Chapters 12&amp;13</td>
<td>Project due on 8/8 10pm</td>
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<tr>
<td>August 9</td>
<td>Exam III (75 points)</td>
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