Course Number: ACCT 2302  
Course Name: Managerial Accounting  
Semester: Fall 2018  
Instructor: Dr. Matthew Starliper  
Date and Time: T/R 12:30-1:45pm  
Room: OCNR 132  
Office: OCNR 355  
Phone: 361-825-2756  
Email: matthew.starliper@tamucc.edu  
Office Hours: M/W 2-3pm or by appointment

Required Materials:  

Student Options for Purchasing CHOICES:

1. Bookstore: You can purchase your package in the bookstore, which includes the print book and the Connect access code (you will need the Connect code to access the online study modules, and homework).

2. Online: All DIGITAL. You can purchase Connect (no print book, eBook and access to all the Connect/LearnSmart content) by following the registration instructions below.

Connect Registration Instructions for the options listed above: TBA

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 student 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 may be based on exams, quizzes/attendance, homework problems, and other assignments. A sample of the relative weights of each of these components is as follows.

- 12 Homework (Connect, best 10 out of 12) 100
- 8 Quizzes (10pts each, best 7 out of 8) 70
- 2 Mid-term Exams (50 pts each) 100
Cumulative Final Exam 100
Budget Project 30
Total Points Possible 400

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%.

Extra Credit:
Extra credit opportunities may be provided by the instructor of the class.

Late Work and Make-up Exams:
Late work and make-up exams are generally not accepted. To qualify for a makeup exam/quiz, you must email the professor the day BEFORE the exam/quiz with proof that can be validated. Valid reasons include university athletic events and extreme illness for yourself only. Otherwise, you will receive a zero for the exam without a valid reason and valid proof. You can scan or take a picture of doctor’s notes and email them to the professor. If you don’t follow this procedure for your excuse, you will receive a zero for the exam. The final exam MUST be taken during the university-scheduled time.

Attendance Policy:
Students are held responsible for class attendance and are advised that excessive absences may adversely affect their grades. Absenteeism can affect your progress in this course and your mastery of the subject matter. Your regular attendance is expected and often necessary for class discussion on subject matter, exercises’ requirements, and instructions.

Communication with Instructor:
Please do so! I am here to help you and be your resource to understanding financial accounting. My office hours are available for discussing material from class, homework, or anything about this course. I want you all to try your best to understand and figure out your work yourself, but do not spend hours and hours spinning your wheels. Come to my office hours or send me an email. Sometimes a simple email conversation can help connect the dots. I am here to help you succeed.

Oral and Written 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 homework problems (Connect Accounting) for each chapter will be assigned and need to be completed by the deadline.

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.
**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](http://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. **Students should complete and submit work by themselves unless otherwise instructed by the professor.** 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. November 9th 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. 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:

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