Course Number: ACCT 2302.W01  
Course Name: Managerial Accounting  
Semester: Fall 2019 second short term/mini-term  
Instructor: Dr. Anita Reed  
Office: OCNR 126  
Phone: 361-825-2434  
Email: anita.reed@tamucc.edu  
Office Hours: Online Tuesday and Thursday 4 to 6pm

Required Materials:  
Managerial Accounting, Garrison, Noreen, and Brewer, 16th edition, McGraw-Hill/Irwin. Textbook website: www.mhhe.com/garrison. E-Text with Connect. When you register at the Connect URL you will purchase Connect access plus the Smart text and the digital text. If you also prefer a physical text you will be able to purchase a loose-leaf text through the Connect registration. You may also purchase either a hardbound or loose-leaf copy of the text with a Connect code from the bookstore. You must have Connect access to complete the course.

Connect URL:
https://connect.mheducation.com/class/a-reed-acct2302w01-fall-2nd-term-2019

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.

**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. This class is online. Instructional methodology includes reading the text, reviewing PowerPoint slides, LearnSmart, completing online homework, quizzes and exams. We will also communicate via WebEx, email, text and phone. You may need to download Adobe Reader to view .pdf files: [http://get.adobe.com/reader](http://get.adobe.com/reader).

**Websites Used:**
Both Blackboard and Connect will be utilized in the course. I will communicate with you via Blackboard and your grades will be posted to MyGrades. All class activities will be conducted via Connect.

**Connect URL:**

**Blackboard URL:** [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:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homework</td>
<td>130</td>
</tr>
<tr>
<td>Chapter Quizzes</td>
<td>130</td>
</tr>
<tr>
<td>Exams</td>
<td>700</td>
</tr>
<tr>
<td><strong>Total Points Possible</strong></td>
<td><strong>960</strong></td>
</tr>
</tbody>
</table>

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%.

**Course Components:**
There are 15 chapters in the text but we will only cover chapters 1 through 13 for the course for a total of 13 chapters. The chapters are organized into 7 modules. Each Module includes Homework and Quizzes for each chapter. Each module has an Exam over the chapters in the module. You should work on the materials in order. Points are assigned to
each component: each Homework is worth 10 points, each Quiz is worth 10 points and each Exam is worth 100 points. You need to complete each component to maximize points.

Homework has unlimited attempts and time. Each quiz has a time limit of 30 minutes and you will get two attempts. The quiz will start over and may have different questions on the second attempt. Each exam has a time limit of 60 minutes and you will get two attempts. The exam will start over and may have different questions on the second attempt.

YOU MUST COMPLETE EACH MODULE BY ITS DUE DATE. YOU MAY COMPLETE THE COURSE AS RAPIDLY AS YOU CHOOSE. SEE THE SCHEDULE ON THE LAST PAGE OF THE SYLLABUS.

PLEASE NOTE THAT MODULES HAVE DIFFERENT NUMBER OF DAYS ACCORDING TO THE NUMBER OF CHAPTERS INCLUDED. THE MODULES VARY FROM 6 DAYS TO 9 DAYS IN LENGTH.

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 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 item 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 item.

Preferred methods of scholarly citations:
The Chicago style is the only accepted method used for citations and referencing during this class. All work should be paraphrased rather than copied directly. Material used from sources other than the text should use Chicago style citations and references. More information on the Chicago style will be available on Blackboard.

Technology Applications:
Students are expected to be able to use the library’s electronic search applications (e.g., ABI/Inform and Business Source Complete), Microsoft Office applications, McGrawHill Connect and Blackboard. Presentation technology (e.g., PowerPoint) may also be required. In addition, Blackboard may be utilized by the instructor to provide electronic materials and for email communication.

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.

Attendance Policy:
This course is completely online and attendance is measured by the attempts made on the elements of the course through Connect.

**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. 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.

**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.

**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. (TBD) is the last day to drop a class with an automatic grade of “W” this term.

**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:

<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>
<tr>
<td>Cost Behavior: Analysis and Use</td>
<td>4</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>
</tr>
<tr>
<td>Exams</td>
<td>3</td>
</tr>
<tr>
<td>Total</td>
<td>45</td>
</tr>
</tbody>
</table>