Course Syllabi in Spring 2010
Managerial Accounting

Department of Accounting, Finance & MIS College of Business

Office Hours: 

Virtual Office Hours: The instructor will be at or near his computer from noon to 6:00 p.m. CST on Mondays and will check for e-mail on a daily basis. Students may also make specific appointments for discussion by telephone or online.

Course Location: 2B215 in Hobart Taylor Building

Class Meeting Days & Times: eCourse

Course Abbreviation and Number: ACCT 5103Z01

Catalog Description: A study of the preparation of internal reports for decision-making, planning, and control. Additional areas of study include cost determination, budgeting, and quantitative techniques.

Prerequisites: ACCT 5003 or 2 semesters of accounting as an undergraduate

Co-requisites: N/A


Access to Learning Resources: PVAMU Library:
phone: (936) 261-1500; web: http://www.tamu.edu/pvamu/library/

University Bookstore:
phone: (936) 261-1990; web: https://www.bkstr.com/Home/10001-10734-1?demoKey=d

Course Goals or Overview:
The goal of this course is to equip graduate students in business with basic skills and knowledge in producing managerial accounting information for internal use.

At the end of this course, the student will

<table>
<thead>
<tr>
<th>Alignment with Academic Program</th>
<th>Alignment with Core Curriculum</th>
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<tbody>
<tr>
<td>1 Apply relevant accounting practice to the domestic and global business environments in which a firm is operating.</td>
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<tr>
<td>2 Provide accounting data for managerial decisions such as marketing and production.</td>
<td>[at 1]</td>
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<tr>
<td>3 Analyze cost accounting applications.</td>
<td>[at 1]</td>
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<td>4 Prepare budgets for different business processes.</td>
<td>[at 1]</td>
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<tr>
<td>5 Understand different production costing methods: activity-based costing, job-order costing, and process costing.</td>
<td>[at 1]</td>
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<td>6 Perform quantitative analysis of financial data for managerial decisions.</td>
<td>[at 1]</td>
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<tr>
<td>7 Analyze cost-volume-profit relationships.</td>
<td>[at 1]</td>
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<tr>
<td>8 Implement an appropriate control system.</td>
<td>[at 1]</td>
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<tr>
<td>9 Evaluate the performance of decentralized units in the global environment.</td>
<td>[at 1]</td>
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<tr>
<td>10 Determine and use relevant costs in decision making.</td>
<td>[at 1]</td>
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Course Evaluation Methods
This course will utilize the following instruments to determine student grades and proficiency of the learning
outcomes for the course.

Exams – written tests designed to measure knowledge of presented course material
Cases – written assignments designed to supplement and reinforce course material
Quizzes – written quizzes designed to supplement and reinforce course material
eCourse Discussion – participation in the eCourse discussion forum

Grading Matrix

<table>
<thead>
<tr>
<th>Instrument</th>
<th>Points</th>
<th>Total</th>
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<tbody>
<tr>
<td>Case Analysis</td>
<td>2 cases at 25 points each</td>
<td>50</td>
</tr>
<tr>
<td>Quizzes</td>
<td>10 quizzes at 10 points each</td>
<td>100</td>
</tr>
<tr>
<td>Mid Term Exams</td>
<td>2 tests at 100 points each</td>
<td>200</td>
</tr>
<tr>
<td>Final Exam</td>
<td>150</td>
<td>150</td>
</tr>
<tr>
<td>eCourse Discussion</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td><strong>Total:</strong></td>
<td><strong>550</strong></td>
<td></td>
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</tbody>
</table>

Grade Determination:
All graded work in the course will not be curved. Grade cut-offs will basically follow a 90%, 80%, 70%, and 60% pattern.

Course Procedures

Submission of Case Reports:
All reports should be turned in by their submission due date using the drop box at the eCourse platform.

Formatting Documents:
Microsoft Word is the standard word processing tool used at PVAMU. If you're using other word processors, be sure to use the “save as” tool and save the document in either the Microsoft Word, Rich-Text, or plain text format.

Exam Policy:
Exams should be taken as scheduled. No makeup examinations will be allowed except under documented emergencies (See Student Handbook). There will be 11, ten-point quizzes administered over the course of the semester. The top ten scores will be included in calculating the student's total points for the semester.

eCourse Discussion:
The student should interact with classmates to explore questions and comments about the content of this course. Discussions will open on Monday and close on Saturday each week. Online discussions are graded each week based on:

1. Frequency: The student is supposed to log into the eCourse web site and to post (or respond) in each of the week’s threaded discussion topics at least two separate days 36 hours apart per week. There will be multiple topics on a weekly basis, e.g., for three topics, the student should post a minimum of two comments or responses to each topic, that would total to a minimum of six posts for the week.
2. Content: The student should demonstrate strong evidence of reading, reflection, and composition in his/her post to earn maximum points. The student should continue previous posts by adding information contributions or examples that clarify the concepts under discussion in his/her own words. References should be properly cited.

University Rules and Procedures

Disability statement (See Student Handbook):
Students with disabilities, including learning disabilities, who wish to request accommodations in class should register with the Services for Students with Disabilities (SSD) early in the semester so that appropriate arrangements may be made. In accordance with federal laws, a student requesting special accommodations must provide documentation of their disability to the SSD coordinator.

Academic misconduct (See Student Handbook):
You are expected to practice academic honesty in every aspect of this course and all other courses. Make sure you are familiar with your Student Handbook, especially the section on academic misconduct. Students who engage in academic misconduct are subject to university disciplinary procedures.

**Forms of academic dishonesty:**

1. **Cheating:** deception in which a student misrepresents that he/she has mastered information on an academic exercise that he/she has not mastered; giving or receiving aid unauthorized by the instructor on assignments or examinations. Academic misconduct: tampering with grades or taking part in obtaining or distributing any part of a scheduled test.
2. **Fabrication:** use of invented information or falsified research.
3. **Plagiarism:** unacknowledged quotation and/or paraphrase of someone else’s words, ideas, or data as one’s own in work submitted for credit. Failure to identify information or essays from the Internet and submitting them as one’s own work also constitutes plagiarism.

**Nonacademic misconduct (See Student Handbook)**
The university respects the rights of instructors to teach and students to learn. Maintenance of these rights requires campus conditions that do not impede their exercise. Campus behavior that interferes with either (1) the instructor's ability to conduct the class, (2) the inability of other students to profit from the instructional program, or (3) campus behavior that interferes with the rights of others will not be tolerated. An individual engaging in such disruptive behavior may be subject to disciplinary action. Such incidents will be adjudicated by the Dean of Students under nonacademic procedures.

**Sexual misconduct (See Student Handbook):**
Sexual harassment of students and employers at Prairie View A&M University is unacceptable and will not be tolerated. Any member of the university community violating this policy will be subject to disciplinary action.

**Attendance Policy:**
Prairie View A&M University requires regular class attendance. Excessive absences will result in lowered grades. Excessive absenteeism, whether excused or unexcused, may result in a student's course grade being reduced or in assignment of a grade of "F". Absences are accumulated beginning with the first day of class.

**Student Academic Appeals Process**
Authority and responsibility for assigning grades to students rests with the faculty. However, in those instances where students believe that miscommunication, errors, or unfairness of any kind may have adversely affected the instructor's assessment of their academic performance, the student has a right to appeal by the procedure listed in the Undergraduate Catalog and by doing so within thirty days of receiving the grade or experiencing any other problematic academic event that prompted the complaint.

**General Description of Each Lecture**

<table>
<thead>
<tr>
<th>Lecture</th>
<th>Description</th>
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<tbody>
<tr>
<td>1</td>
<td>Managerial accounting, the business organization &amp; professional ethics</td>
</tr>
<tr>
<td>2</td>
<td>Introduction to cost behavior and cost-volume relationships</td>
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<tr>
<td>3</td>
<td>Measurement of cast behavior</td>
</tr>
<tr>
<td>4</td>
<td>Cost management systems and activity-based costing</td>
</tr>
<tr>
<td>5</td>
<td>Relevant information for decision making with a focus on pricing decisions</td>
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<tr>
<td>6</td>
<td>Relevant information for decision making with a focus on operational decisions</td>
</tr>
<tr>
<td>7</td>
<td>The master budget</td>
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<tr>
<td>8</td>
<td>Flexible budgets and variance analysis</td>
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<tr>
<td>9</td>
<td>Management control in decentralized organization</td>
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<tr>
<td>10</td>
<td>Capital budgeting</td>
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<tr>
<td>11</td>
<td>Job-costing and process-costing systems</td>
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</tbody>
</table>
Technical Considerations for Online and Web-Assist Courses

Minimum Hardware and Software Requirements:
- Pentium with Windows XP or PowerMac with OS 9
- 56K modem or network access
- Internet provider with SLIP or PPP
- 8X or greater CD-ROM
- 64MB RAM
- Hard drive with 40MB available space
- 15” monitor, 800x600, color or 16 bit
- Sound card w/speakers
- Microphone and recording software
- Keyboard & mouse
- Netscape Communicator ver. 4.61 or Microsoft Internet Explorer ver. 5.0 /plug-ins
- Participants should have a basic proficiency of the following computer skills:
  · Sending and receiving email
  · A working knowledge of the Internet
  · Proficiency in Microsoft Word
  · Proficiency in the Acrobat PDF Reader
  · Basic knowledge of Windows or Mac O.S.

Netiquette (online etiquette): students are expected to participate in all discussions and virtual classroom chats when directed to do so. Students are to be respectful and courteous to others in the discussions. Foul or abusive language will not be tolerated. When referring to information from books, websites or articles, please use APA standards to reference sources.

Technical Support: Students should call the Prairie View A&M University Helpdesk at 936-261-2525 for technical issues with accessing your online course. The helpdesk is available 24 hours a day/7 days a week. For other technical questions regarding your online course, call the Office of Distance Learning at 936-261-3290 or 936-261-3282

Communication Expectations and Standards:
All emails will receive a response from the instructor within 48 hours.

You can send email anytime that is convenient to you, but the instructor checks the email messages continuously during the day throughout the work-week (Monday through Friday). Emails that the instructor receives on Friday and weekends will be responded to by the close of business on the following Monday.

Submission of Assignments:
Assignments, Papers, Exercises, and Projects will distributed and submitted through your online course. Directions for accessing your online course will be provided. Additional assistance can be obtained from the Office of Distance Learning.

Discussion Requirement:
Because this is an online course, there will be no required face to face meetings on campus. Thus, the eCourse discussion board will be used as a tool to exchange thoughts and views about the readings, lectures, materials, and other aspects of the course.

Students are required to log-on to the course website often to participate in discussion. The exact use of discussion will be determined by the instructor.

It is strongly suggested that students type their discussion postings in a word processing application and save it to their PC or a removable drive before posting to the discussion board. This is important for two reasons: 1) in case of losing discussion responses, another copy should be available; 2) grammatical errors can be greatly minimized by the use of the spell-and-grammar check functions in word processing applications. Once the post(s) have been typed and corrected in the word processing application, it should be copied and pasted to the discussion board.