



Sam Houston State University  
College of Business Administration  
Department of Accounting  
ACCT 3304 – Managerial Accounting  
Fall 2017

**Professor:** Cassy Henderson  
**Office:** 311F Smith-Hutson Building  
**Phone:** 936-294-1257  
**Web site:** [Blackboard](#)

**Face to Face Office Hours:** T 10:00 am – 3:30 pm  
**Virtual Office Hours (email):** R 10:00 am – 12:00 pm  
F 10:00 am – 12:00 pm  
**E-mail:** cdh045@shsu.edu

### **Course Description:**

This managerial accounting course includes further development of financial accounting concepts, interpretation, and study of management uses of accounting data. Course includes a study of basic accounting concepts, interpretation of accounting reports, cost control and analysis, and methods of measuring performance.

Not open to accounting majors or minors

### **Course Objectives:**

It is the objective of this course that the student will have a strong foundation for future courses by:

- Learning to apply course material (to improve thinking, problem solving, and decisions);
- Gaining factual knowledge (terminology, classifications, methods, trends);
- Learning fundamental principles, generalizations, or theories.

Upon completion of this course:

- The student will understand the terms and concepts used in managerial accounting.
- The student will be able to solve problems involving topics covered in the course.
- The student will be able to apply managerial terms, concepts, and procedures to managerial situations.

Students' understanding of the course objectives and ability to meet these objectives will be measured by homework, quizzes, and exams.

### **Required Materials:**

- Managerial Accounting by Noreen, Brewer, and Garrison; 4<sup>th</sup> Edition; ISBN 9781259730023
- Blackboard access (for syllabus, lecture slides, announcements, grades, etc.) – **must check daily**
- Scantrons for exams (Blue or green are both fine)
- **Four function, non-text programmable calculators – no cell phone calculators**

**Meeting Times & Location:**      Section 81243      R 6:00 – 8:50 pm      TWC 150

### **Homework:**

**\*\* ASSIGNMENTS WILL NOT BE ACCEPTED LATE UNDER ANY CIRCUMSTANCES \*\***

Homework assignments reinforce course material. Students should complete ALL homework assignments. Please print the homework assignments from the Homework folder in Blackboard.

A maximum of 60 homework points are credited toward your final semester grade. Late homework is not accepted under any circumstances and the lowest grade will not be dropped. In lieu of dropping the lowest grade(s), students are given the opportunity to earn 70 homework points during the semester. Thus, missing one homework assignment or receiving a low grade on a homework assignment will not affect your final grade in the class. In summary, students should strive to earn 60 out of the 70 points available during the semester. Each homework assignment (10 total) may contribute 7 points toward the 60 point maximum.

### **Quizzes:**

**\*\* NO MAKEUP QUIZZES/TIME EXTENSIONS WILL BE GIVEN UNDER ANY CIRCUMSTANCES \*\***

Chapter quizzes will be administered for each chapter. Please check the class calendar prior to each class for quiz dates. You will need a pencil and a four-function calculator.

A maximum of 80 quiz points will be credited toward your final semester grade. No makeup quizzes or time extensions will be given under any circumstances. Similar to the homework, students are given plenty of opportunity to earn the 80 points needed throughout the semester, as the total points available throughout the semester are 100. Each quiz (10 total) may contribute 10 points toward the 80 point maximum.

### **Exams:**

Four exams are scheduled during the semester. No make-up exams will be given under any circumstances. Students may replace a missed or low exam grade with the Final Exam (your final exam may be counted twice).

During exams, all personal items (including cell phones and apple watches) must be stored in bags and placed in the front of the classroom. Once the exam has been distributed, you may not leave the room. If you must leave the room, your exam will be turned in and graded as is. During exams, you must keep your eyes on your own exam and there is to be no conversation with anyone except the professor. If you have questions please ask the professor, NOT another student. It is the students' responsibility to check the class schedule for exam dates. **Only non-programmable calculators may be used during quizzes and exams.** The only items allowed to be visible during any exam are the exam, a scantron form, a pencil, and a non-programmable calculator. The presence of cell phones and apple watches during exams will result in the exam being taken up for grading or assessed for academic dishonesty.

### **Final Exam:**

The final exam is mandatory and covers chapters 10 & 11. Final exam will be given on **Thursday, December 7, 2017.**

### **Academic Integrity:**

*"Students are expected to maintain complete honesty and integrity in the academic experiences both in and out of the classroom. Any student found guilty of dishonesty in any phase of academic work will be subject to disciplinary action."* Code of Student Conduct and Discipline, Section 5.3, as printed in the Guidelines. **My policy on any type of academic dishonesty is to give an F in the course.**

### **Classroom Conduct:**

Students must maintain an environment conducive so that all students may achieve the learning objectives of this course. Students will not impose themselves on the learning environment in such a manner that interferes with the learning of other students in this course. Furthermore, everyone must treat all others with the utmost respect and courtesy. Acceptable classroom conduct includes, but is not limited to the following:

- Arriving on time and staying for the entire class
- Stowing your personal cell phone so that it is not seen during the entire class period
- Being attentive and participating in the discussion of course-related material
- Respecting your professor and classmates

### **Business Professionalism:**

Students enrolled in this course as business majors or minors should strive to develop professional skills such as business communication skills, teamwork, leadership skills, critical thinking skills, and Excel skills. In this course, we will develop some of these skills by:

- Business communication skills – business communication skills are a top priority. In this course, all correspondence between students and professor is required to use professional language and format.
- Teamwork – working on homework in teams is allowed as long as you contribute. Do not allow others to copy your work.
- Leadership skills - there are numerous opportunities to develop your leadership skills. Students should strive to be a positive role model by:
  - earning good grades
  - coming to class prepared
  - being respectful to fellow classmates and professors
  - helping and encouraging classmates
- Critical thinking skills - cost accounting is grounded in critical thinking skills and will be developed throughout the course. Additional resources for the development of critical thinking skills are:
  - Test Questions
    - How to take a M/C test: <https://www.youtube.com/watch?v=Zm3Jq4JYTEI>
    - How to write paragraphs with ACE: <https://www.youtube.com/watch?v=Zm3Jq4JYTEI>
    - Writing short answer responses: <https://www.youtube.com/watch?v=PJY6tk2aCHM>
  - Critical thinking games
    - <http://www.austhink.com/critical/>
    - <http://mathriddles.williams.edu/>
    - <http://www.usnews.com/education/blogs/college-admissions-playbook/2014/06/23/5-tools-to-develop-critical-thinking-skills-before-college>
  - Deductive and inductive logic
    - <http://www.socialresearchmethods.net/kb/dedind.php>
    - [https://en.wikipedia.org/wiki/Deductive\\_reasoning](https://en.wikipedia.org/wiki/Deductive_reasoning)
    - <https://www.khanacademy.org/math/precalculus/seq-induction/deductive-and-inductive-reasoning>
- Excel skills – attaining a basic understanding of Excel software is becoming more and more important. Unfortunately, the structure and content of this course does not involve the use of Excel.

### **Other:**

**Friday, November 10, 2017** is the last day that students will be able to Q drop courses for this term. Students will not be permitted to Q drop after this deadline without documentable extenuating circumstances such as illness or a death in the immediate family.

**Electronic Equipment (including but not limited to cell phones, PDAs, MP3 players, Smartphones):**

- **Before ALL class periods:** Students are to power down and store securely all telephones, text-messenger and any other technology that are unnecessary and nonessential for learning in this course in such a way that they cannot be seen or used by the student. If a student has a legitimate reason for keeping such technology powered on and not put away during class, the student MUST obtain permission from the professor BEFORE the class period.
- **During a test period:** Any use of a telephone or text messenger or any device that performs these functions is prohibited. These devices should not be present during a test or should be stored securely in such a way that they cannot be seen or used by the student. Even the visible presence of such a device during the test period will result in a zero for that test. Use of these devices during a test is considered de facto evidence of cheating and could result in a charge of academic dishonesty. See the University cell phone policy at [http://www.shsu.edu/~vaf\\_www/aps/documents/100728.pdf](http://www.shsu.edu/~vaf_www/aps/documents/100728.pdf).

**Students with Disabilities:**

It is the policy of Sam Houston State University that individuals otherwise qualified shall not be excluded, solely by reason of their disability, from participation in any academic program of the university. Further, they shall not be denied the benefits of these programs nor shall they be subjected to discrimination. Any student with a disability that affects his/her academic performance should contact the Office of Services for Students with Disabilities in the SHSU Lee Drain Annex (telephone 936-294-3512, TDD 936-294-3786) to request accommodations. They should then make arrangements with their individual instructors so that appropriate strategies can be considered and helpful procedures can be developed to ensure that participation and achievement opportunities are not impaired.

SHSU adheres to all applicable federal, state, and local laws, regulations, and guidelines with respect to providing reasonable accommodations for students with disabilities. If you have a disability that may affect adversely your work in this class, then I encourage you to register with the SHSU Services for Students with Disabilities and to talk with me about how I can best help you. All disclosures of disabilities will be kept strictly confidential. NOTE: No accommodation can be made until you register with the Services for Students with Disabilities. For a complete listing of the university policy, see:

<http://www.shsu.edu/dept/academic-affairs/documents/aps/students/811006.pdf>

**Visitors in the Classroom:**

Only registered students may attend class. Exceptions can be made on a case-by-case basis by the professor. In all cases, visitors must not present a disruption to the class by their attendance. Students wishing to audit a class must apply to do so through the Registrar's Office.

**Religious Holy Days:**

Section 51.911(b) of the Texas Education Code requires that an institution of higher education excuse a student from attending classes or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. A student whose absence is excused under this subsection may not be penalized for that absence and shall be allowed to take an examination or complete an assignment from which the student is excused within a reasonable time after the absence.

University policy 861001 provides the procedures to be followed by the student and professor. A student desiring to absent himself/herself from a scheduled class in order to observe (a) religious holy day(s) shall present to each professor involved a written statement concerning the religious holy day(s). This request must be made in the first fifteen days of the semester or the first seven days of a summer session in which the absence(s) will occur. The professor will complete a form notifying the student of a reasonable timeframe in which the missed assignments and/or examinations are to be completed.

### **University Policies:**

You may find online a more detailed description of the following policies at <http://www.shsu.edu/syllabus/>. These guidelines will also provide you with a link to the specific university policy or procedure.

### **Success in this Course:**

This course, like most accounting courses, is not one where memorizing is not going to guarantee success. This course requires critical thinking skills and an understanding of the topics in order to be successful. You will be asked to evaluate information to find the best answer; therefore, memorizing how you worked a particular problem is not going to ensure the correct answer. You are expected to be able to understand the problems and reason for solving them, rather than memorizing how you worked them because you will not see the exact same problems on a quiz or exam.

As a general rule, you are expected to devote two to three hours outside of class for every hour spent in class. So, for this class you are expected to devote about five to seven and half hours per week learning the material.

In addition, being successful in this course includes doing the following:

1. **Attending** every class. If you are unable to attend class, you are still responsible for material covered during that class period. Please check announcements in Blackboard daily for class information.
2. **Prepare** for every class. **Read** the chapter prior to the lecture and make notes. Print the lecture slides and make notes during class lectures.
3. Arrive on time. Tardiness is disruptive to the professor and the rest of the class.
4. **Participate** in the class discussion.
5. Stay for the entire class period. If you must leave early for any reason, please inform the professor beforehand. You wouldn't walk away from a Board meeting or a client meeting – do not walk away from a lecture in progress. Bring your text book or individual chapters to every class
6. **Learn** the required material from each chapter by:
  - a. Completing the homework
  - b. Learning key terms (you can memorize these)
  - c. Asking questions and participating in the discussion
  - d. Study, study, study

<b><u>Method of Grade Evaluation:</u></b>	<b><u>Points</u></b>
Homework	60
Quizzes	80
Exams (4 @ 100 pts. each)	<u>400</u>
Total points available	<b>540</b>

**Grades are determined based on the following points:**

<b><u>Letter Grade</u></b>	<b><u>Points Earned</u></b>
A	486-540
B	432-485
C	378-431
D	324-377
F	less than 324

***This syllabus is subject to change depending on the time needed to cover each particular topic.  
Any changes will be updated and posted on Blackboard.***

## Tentative Calendar

Day	Date	Class Schedule	Chapters	Quiz	Due
Thurs	24 – Aug	Introduction	Syllabus		
Thurs	31 – Aug	Managerial Accounting & Cost Concepts	Chapter 2		
Thurs	7 – Sept	Cost-Volume-Profit Analysis	Chapter 3	Over chapter 2	Ch. 2 HW
Thurs	14 – Sept	Job Order Costing	Chapter 4	Over chapter 3	Ch. 3 HW
				Over chapter 4	
Thurs	21– Sept	<b>Exam 1 - Ch. 2, 3 &amp; 4</b>			Ch. 4 HW
Thurs	28 – Sept	Variable Costing and Segment Reporting	Chapter 5		
Thurs	5 – Oct	Activity-Based Costing	Chapter 6	Over chapter 5	Ch. 5 HW
Thurs	12 – Oct	Product Pricing	Appendix A	Over chapter 6	Ch. 6 HW
				Over Appendix A	
Thurs	19 – Oct	<b>Exam 2 - Ch. 5, 6, &amp; Appendix A</b>			Appendix A HW
Thurs	26 – Oct	Differential Analysis	Chapter 7		
Thurs	2 – Nov	Master Budgets	Chapter 9	Over chapter 7	Ch. 7 HW
				Over chapter 9	
Thurs	9 – Nov	<b>Exam 3 - Ch. 20 &amp; 22</b>			Ch. 9 HW
Thurs	16 – Nov	Flexible Budgets & Performance Analysis	Chapter 10		
Thurs	30 – Nov	Standard Costs and Variances	Chapter 11	Over chapter 10	Ch. 10 HW
				Over chapter 11	
Thurs	7 – Dec	<b>Final Exam - Ch. 10 &amp; 11 - 6:00 pm – 9:00 pm</b>			Ch. 11 HW