

SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus – Fall 2017

COURSE NUMBER: Accounting 5304
COURSE TITLE: Accounting for Management
PREREQUISITES: Graduate Standing
INSTRUCTOR: Dr. Jeff Strawser
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REQUIRED TEXT:

Managerial Accounting, Ray H. Garrison, Eric W. Noreen, and Peter C. Brewer,
McGraw-Hill Irwin, Fifteenth Edition, 2015.

COURSE DESCRIPTION:

This course will focus on the study of managerial accounting concepts, analyses, and applications. An emphasis will be placed on how costs impact decision-making and product planning along with an examination of diverse costing methods employed by various bank customers.

COURSE OBJECTIVE:

The student will be able to understand and use accounting data to manage the business functions of marketing, personnel, finance, and information systems. The student will also be able to communicate adequately with professional accountants.

COURSE EVALUATION PROCESS:

The professor, based on his evaluation of the student's performance will assign the student's semester grade. Class participation and pre-class preparation will assist the student in understanding the course material. The point distribution for determining grades is as follows:

Examinations (150 pts. each)	450
Inclass assignments (9 pts. each)	45
Homework (15 pts. each)	<u>105</u>
Total	<u>600</u>

CLASS MEETINGS:

This class will meet on Tuesdays, Thursdays, and Saturdays from 12:00 – 2:50pm for the two-week period starting August 8, 2017 through August 19, 2017.

ONLINE:

Three assignments will be made during the period of August 20, 2017 through December 9, 2017. Assignments consist of homework for each chapter and an examination. This class uses Connect Accounting, an online course management program. Connect is where you will complete both homework and examinations.

TEACHING METHOD:

The class will consist of lecture, in-class discussion, and problem analysis utilizing Connect Accounting.

ACCESSING BLACKBOARD:

To access Blackboard, visit the Sam Houston State University home page at <http://www.shsu.edu/>. Click on the drop down menu relating to “Campus Tools” and select Blackboard. Enter your SHSU username and password. Click on the Accounting 5304 link. On the next screen, you will find various links. Course Information is where you may access this **syllabus** at any time during the semester.

RELIGIOUS HOLY DAYS:

Students are allowed to miss class and other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. Students remain responsible for all work. *See Student Syllabus Guidelines at* <http://www.shsu.edu/syllabus/>

DISABLED STUDENT POLICY:

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. *See Student Syllabus Guidelines at* <http://www.shsu.edu/syllabus/>

ATTENDANCE POLICY:

Attendance is crucial to the successful completion of this course.

TOPICS:

1. Cost Terminology
2. Job-Order Costing
3. Cost-Volume-Profit Analysis
4. Differential Analysis
5. Process Costing
6. Departmental Allocation
7. Activity-Based Costing

ETHICS AND INTEGRITY:

Ethics and values are very important in accounting and in the world of business, not-for-profit and governmental organizations. We consider ethical issues in accounting throughout this course. The instructor will assume, unless there is evidence to the contrary, that you are an ethical individual. "Students are expected to maintain complete honesty and integrity in the academic experience both in and out of the classroom."

Students are not allowed to work with any other person on examinations. Students are allowed to use their materials on examinations. Any student found guilty of cheating on any exam may be given a "0" on the exam or an "F" in the course at the professor's discretion.

EXAMS:

Four examinations will be given, three exams during the semester and a cumulative makeup exam. The cumulative makeup is optional and can be taken to replace the lowest exam score on any of the three regular semester exams. If the makeup exam is the lowest exam score it will not count. Therefore, the makeup exam will not penalize a student in any way. Examinations will consist of multiple choice, fill in the blank, true/false, and/or workout problems.

You may work on the exam as soon as it becomes available. Once you open the exam you will have two hours to complete that exam. Make sure that you have the time to complete the exam before opening it. You will not be allowed to return to the exam once the two hours have expired. For example, if you start the exam at 2:05pm, it will be due at 4:05pm. If you submit it at any time after 4:05pm, you will receive a "0" on the exam. Please realize that your clock and the program clock may be different, the due time is based on the program clock. Exams are due by 10:00pm on the dates listed at the end of this syllabus. No exams will be accepted late. After the due date and time have passed, the exam will become unavailable. For example, the first exam is due on October 1st at 10:00pm, if you do not start the exam until after 8:00pm on October 1st, you will have less than two hours to complete the exam (the exact amount of time depends upon when you started it). No exceptions will be made regarding the due date and time, so do not wait until the last minute to complete an exam.

You are not allowed to work on exams with any other person. Once you are finished with the exam you need to submit it for grading. Do not submit it until you are finished because you are only allowed one submission per exam. Therefore, any questions not finished when submitted will be counted wrong.

HOMEWORK ASSIGNMENTS:

Homework will be assigned for each chapter. There is no time limit on homework; it can be worked from the time the assignment becomes available until the time it is due.

Homework is due on the same date and time that the exam for those chapters must be submitted. Homework will not be accepted late. However, unlike exams, you are allowed 3 attempts to complete the homework assignment correctly with one “check my work” per attempt. Each time you submit the homework for grading it will replace the previous score you received on it. Once you have attempted the homework 3 times, you will no longer be able to access it. Connect will provide you with some hints when requested, feedback, and show you which part(s) of the problem are incorrect.

Homework is the key to understanding the material for the exams. If you are having trouble, make sure you ask questions through email. Also, I encourage you to work together on homework assignments.

INCLASS ASSIGNMENTS:

Inclass assignments will be made throughout the two-week class. You will work on assigned problem(s) near the end of class. If you work on the problem(s) during the allotted class time you do not have to turn them in to earn the points. If you leave class early or miss class, the assignment is due the next class and points will be awarded based on completeness and accuracy.

IN-RESIDENCE TENTATIVE SCHEDULE:

Aug.	8	Managerial Accounting and Cost Concepts (Chapter 2)
	10	Job-Order Costing (Chapter 3)
	12	Cost-Volume-Profit Relationships (Chapter 5)
	15	Process Costing (Chapter 4)
	17	Service Department Allocations (Chapter 4: Appendix B) Activity-Based Costing: A Tool to Aid Decision Making (Chapter 7)
	19	Differential Analysis: The Key to Decision Making (Chapter 12)

ONLINE TENTATIVE SCHEDULE:

Due Dates

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|------|---|---|
| Oct. | 1 | <u>Assignment #1:</u>
Homework Chapters 2 and 3
Exam 1 (Chapters 2 and 3)
Due at 10:00pm |
| Nov. | 5 | <u>Assignment #2:</u>
Homework Chapters 4 and 5
Exam 2 (Chapters 4 and 5)
Due at 10:00pm |
| Dec. | 6 | <u>Assignment #3:</u>
Homework Chapters 4B, 7 and 12
Exam 3 (Chapters 4B, 7, and 12)
Due at 10:00pm |
| Dec. | 9 | Cumulative Makeup Examination (Chapters 2–5, 7, and 12)
Due at 10:00pm |