

**SAM HOUSTON STATE UNIVERSITY  
COLLEGE OF BUSINESS ADMINISTRATION  
Department of Accounting**

**Course Syllabus – Spring 2018**

**COURSE:** Accounting 3304.03, Managerial Accounting

**PREREQUISITES:** Accounting 2301, 2302

**INSTRUCTOR:** Dr. Ross Quarles, PhD, CPA

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**OFFICE HOURS:** This is an online course; contact me via email and I will try to respond by the following day.

**REQUIRED MATERIALS:**

**Text:** This course uses the McGraw-Hill CONNECT<sup>TM</sup> learning management system. You must register for this course in the CONNECT<sup>TM</sup> system and purchase an access code that allows you to use the CONNECT<sup>TM</sup> system. All course work is accomplished using CONNECT<sup>TM</sup>. An electronic textbook comes with your purchase and registration for the course in CONNECT<sup>TM</sup>. The title of that book is: *Managerial Accounting for Managers, 4th Edition by Eric Noreen, Peter Brewer and Ray Garrison*, published by McGraw-Hill.

You can find instructions for purchasing your access code and electronic textbook for CONNECT<sup>TM</sup> in the Blackboard section for this class under the Course Materials and Registration content area. As explained in those instructions, **you must purchase a new access code for CONNECT<sup>TM</sup>** for this specific course; you cannot use a code that has been used in a prior course or by another student. As per the instructions in Blackboard, you may buy a code card from the bookstore or purchase a code online directly from McGraw-Hill. There is also an option to begin CONNECT<sup>TM</sup> assignments for this course on a trial basis at no charge; however, be sure to purchase access before the trial period expires or McGraw-Hill will erase any work completed during the trial period.

PLEASE NOTE: This course in the CONNECT<sup>TM</sup> system does not go “live” until one week before the first class day. That means that you cannot purchase your CONNECT<sup>TM</sup> access code directly from McGraw-Hill until one week before the first class day. It also means that if you purchase an access code from a bookstore, you cannot register for the class within CONNECT<sup>TM</sup> until one week before the first class day.

Only the electronic version of the textbook is required for this online course, which is available under the Library tab at the upper left of the CONNECT<sup>TM</sup> course assignment page. However, as part of the registration process in CONNECT<sup>TM</sup> you can elect to purchase a three-hole, notebook version of the textbook that will be mailed to you. This notebook version is totally optional and not required for the course. This print version costs much less than the hard-cover version of the text.

## **COURSE DESCRIPTION:**

Further development of accounting concepts, interpretation and study of management uses of accounting data. This 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:**

***Upon completion of this course students will have learned: (to):***

1. Understand the terms and concepts used in managerial accounting;
2. Calculate basic management problems such as product cost determination, CVP analysis, cost behavior, profit planning, costing systems and performance measures;
3. Use managerial concepts in the business decision-making process.

## **COURSE EVALUATION PROCESS:**

**An individual student's course grade will depend on performance as follows:**

|   |            |
|---|------------|
| Chapter Online Lectures (10 chapters, 5 points per chapter) | 50         |
| Chapter Online Homework (10 chapters, 5 points each)        | 50         |
| Chapter Online Quizzes (10 chapters, 20 points per quiz)    | 200        |
| Midterm Exam (covers Chapters 2, 3, 4, 5, and 6)            | 100        |
| Final Exam (covers Chapters 7, 9, 10, 11 and Appendix A)    | <u>100</u> |
| Total Points  | 500        |

Letter grades will be assigned based on the percentage of 500 points earned as follows:

90% = A (450 pts), 80% = B (400 pts), 70% = C (350 pts), 60% = D (300 pts), less than 60% = F

## **STUDENT SYLLABUS GUIDELINES**

You may find online a more detailed description of the following policies. These guidelines will also provide you with a link to the specific university policy or procedure:

<http://www.shsu.edu/syllabus/>

## **ACADEMIC DISHONESTY:**

All students are expected to engage in all academic pursuits in a manner that is above reproach. Students are expected to maintain 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. The University and its official representatives may initiate disciplinary proceedings against a student accused of any form of academic dishonesty including but not limited to, cheating on an examination or other academic work which is to be submitted, plagiarism, collusion and the abuse of resource materials. For a complete listing of the university policy, see:

<http://www.shsu.edu/dotAsset/728eec25-f780-4dcf-932c-03d68cade002.pdf>

You are expected to do your own work. The guidelines identified in the university policy cited above apply to this course and include (among other policies):

*Substituting for another student, permitting any other person, or otherwise assisting any other person to substitute for oneself or for another student in the taking of an examination or test or the preparation of academic work to be submitted for academic credit.*

*Collaborating, without authorization, with another student during an examination or in preparing academic work.*

*Copying from another student's test paper, laboratory report, other report, or computer files, data listings, and/or programs.*

*Using, during a test, materials not authorized by the person giving the test.*

*Knowingly, and without authorization, using, buying, selling, stealing, transporting, soliciting, copying, or possessing, in whole or in part, contents of an unadministered test.*

*Bribing another person to obtain an unadministered test or information about an unadministered test.*

### **STUDENTS WITH DISABILITIES 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. Students with disabilities that might affect their academic performance are expected to visit with the Office of Services for Students with Disabilities located in the Counseling Center. 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 Counseling Center 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 Counseling Center. For a complete listing of the university policy, see:

*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.*

### **COURSE INFORMATION:**

**CONNECT<sup>TM</sup> Registration:** To register in the correct CONNECT<sup>TM</sup> section, go to the registration site listed in the CONNECT<sup>TM</sup> Registration Instructions posted in Blackboard. If you have ordered through the mail and have not yet received your access code, you can start your assignments immediately through McGraw-Hill's instant Courtesy License. Be aware, however, that McGraw-Hill will delete your grades if you do not upgrade to licensed status during the courtesy period.

Once you're registered in the class, access CONNECT directly at <http://connect.mcgraw-hill.com>

**Chapter Assignments:** We cover ten chapters of the text: Chapters 2, 3, 4, 5, 6, 7, 9, 10, 11, and Appendix A. Chapter 1 is a review chapter, and the bonus assignment for Chapter 1 is optional.

All assignments are through McGraw-Hill's CONNECT<sup>TM</sup> system. Each chapter includes a set of video lectures, a homework assignment, and a timed chapter quiz. An optional practice assignment is also provided for study and review purposes only; no credit is awarded for practice assignments.

Assignments are submitted for grading automatically at the due date. Due dates are displayed on the class schedule posted on Blackboard and on the CONNECT<sup>TM</sup> Assignment Page (click on "Expand All"). No extensions or make up work for missed assignments can be given; past due assignments are recorded as grades of zero.

**Video Lecture Assignments:** Each chapter includes several (three to nine) videos explaining the material and then testing your understanding with Knowledge Checks. Each Knowledge Check consists of multiple choice and/or "drag and drop" questions and the number of points you receive for the lectures depends on your performance on the Knowledge Checks. **Please note that CONNECT<sup>TM</sup> will not award any credit for a lecture assignment unless and until every page of the video has been visited.**

With some devices, answers to lecture questions may not be recorded and points awarded properly; if that occurs, re-work the assignment using a different browser. If you continue to encounter problems with the Knowledge Check assignments, please call CONNECT<sup>TM</sup> Technical Support at 800-331-5094. They can best address any computer compatibility issues you may be having.

**Homework Assignments:** Homework assignments are worth five points; homework assignments are not timed. Up until the due date, you are allowed unlimited attempts per homework assignment and solutions become available as soon as the first attempt is submitted.

**Multiple Attempts:** Please note that for assignments that are submitted more than once (lectures and homework), CONNECT<sup>TM</sup> will display the AVERAGE score during the semester; however, at the end of the semester when CONNECT<sup>TM</sup> points are downloaded to Blackboard, only the HIGHEST score for each assignment is used in calculating final grades.

**Quiz and Exam Policy:** Each student is allowed one timed attempt to complete each quiz and exam. Please be advised that the timer cannot be paused once the assignment has been opened, nor can the attempt be extended past the deadline. Just as in a classroom setting, a student must complete each timed assignment once it is begun.

**Grades:** During the course students accumulate points in the CONNECT<sup>TM</sup> system for completed lectures, homework and quizzes. At the end of the semester, CONNECT<sup>TM</sup> points will be downloaded into Blackboard and official grades posted on Blackboard, not on CONNECT<sup>TM</sup>.

**End of Course:** The course is completed as of the date published in the class schedule, or when a student submits the Final Exam, whichever is earlier.

**Blackboard Access:** To access Blackboard, visit the Sam Houston State University home page <http://www.shsu.edu/>. Click on the "Blackboard" link at the top of the page. Click on the "Login" button and log in using your SHSU username and password. Click on the "My Courses" tab at the top left of the screen. Click on ACCT 3304.

**Contacting Me:** Please email me at [rquarles@shsu.edu](mailto:rquarles@shsu.edu) with any questions regarding homework problems, grading, etc. Be sure to type the course number (3304) and your section number in the email message bar.