

SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus – Spring 2018

COURSE NUMBER: ACCT 3304

COURSE TITLE: Managerial Accounting
ACCT 3304 will not count toward an accounting major or minor.

PREREQUISITES: ACCT 2302

INSTRUCTOR: Ms. Linda Sweeney, MBA, CPA

OFFICE: SHB 305H

OFFICE HOURS: Tuesday 9:30-11:00 and 3:30-4:30
Thursday 3:30-4:30
or by appointment

SAM CENTER HOURS: Mondays 7:30-11:30 and 1:00-5:00
Wednesdays 1:00-5:00
Thursdays 7:30-10:30

CONTACT INFORMATION: Office Phone: 936-294-3565
Email: sweeney@shsu.edu

REQUIRED TEXT: *Managerial Accounting for Managers*, 4th edition by Noreen, Brewer, and Garrison, McGraw-Hill, ISBN 9781259730023. Connect Accounting will not be used, but comes with all new textbooks. Custom edition is available at bookstore and available online directly from McGraw-Hill at <http://shop.mheducation.com/mhshop/productDetails?isbn=125997118X>. This site says 1st edition, but it means it is the 1st edition custom book for the 4th edition. If you buy the book from any other link, you will want the 4th edition. We will use the book in class most days to work exercises and problems from the end of the chapters. Do not buy an older edition because it will not have the same exercises and problems.

SUPPLEMENTAL MATERIALS:

Scantrons for exams
Nonprogrammable calculator
Classroom materials posted on Blackboard

COURSE DESCRIPTION:

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

COURSE OBJECTIVES:

The objective of this course is to provide a strong foundation for future courses by:

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

Upon completion of this course, students will have learned the:

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

COURSE EVALUATION PROCESS:

Four unit exams will be given that are worth 100 points each. There will be no makeups on individual exams. If an exam is missed, the student will receive a grade of "0".

There will be an optional comprehensive makeup exam at the end of the semester. This exam can replace the lowest of the first three exams. A second missed exam will result in a "0" that cannot be replaced. The fourth exam is the final exam that must be taken and cannot be dropped. In addition, there will be 6 quizzes worth 10 points each but the lowest quiz will be dropped for 50 possible points.

Four unit exams (including final exam)	400 points
Quizzes	<u>50</u>
Total required points possible	450 points

Letter grades will be assigned based on the percentage of points earned as follows:
90% = A, 80% = B, 70% = C, 60% = D, and less than 60% = F.

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 STUDENTS 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 should register with the Office of Services for Students with Disabilities located in the Lee Drain Annex (telephone 936-294-3512, TDD 936-294-3786, and e-mail disability@shsu.edu). 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/syllabus/>

ATTENDANCE POLICY:

Class attendance will be recorded at each meeting. Regular attendance will indicate the amount of interest and effort a student is willing to exert in learning.

ACADEMIC HONESTY POLICY:

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 cheating on any exam will receive either a "0" on the exam or an "F" in the course at my discretion.

TOPICS:

Managerial Accounting and Cost Concepts
Cost-Volume-Profit Relationships
Job Order Costing
Variable Costing and Segment Reporting
Activity-Based Costing
Differential Analysis
Profit Planning
Flexible Budgeting and Performance Analysis
Standard Costs and Variances
Product Pricing

DROP DATES:

The last day to drop a course without using a “Q” and receive a 100% refund is Thursday, February 1st . Friday, April 6th is the last day to drop a course using a “Q”.

CELL PHONE POLICY:

The use by students of electronic devices that perform the function of a telephone or text messenger during class-time is prohibited in this class. Arrangements for handling potential emergencies may be granted at the discretion of the instructor. Failure to comply with the instructor’s policy could result in expulsion from the classroom or with multiple offenses, failure of the course.

Any use of a telephone or texting device that performs these functions during a test period is prohibited. These devices should not be present during a test or when a test is reviewed and 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.

CLASSROOM DEMEANOR:

Demeanor refers to a way of conducting oneself. The demeanor in this classroom should be professionalism and common courtesy. Students should arrive to class on time and stay until the class is dismissed. Excessive tardiness disrupts the class and shows a lack of respect to both the instructor and the other students. Do not leave the classroom during an exam without permission. Otherwise, it will be assumed that you are finished with the exam. Disruptive behavior of any kind will not be tolerated.

Tentative Class Schedule

January	18	Introduction	
	23	Chapter 2	Managerial Accounting and Cost Concepts
	25	Chapter 2	
	30	Chapter 2	
February	1	Chapter 3	Cost-Volume-Profit Analysis
	6	Chapter 3	
	8	Chapter 4	Job Order Costing
	13	Chapter 4	
	15	Exam 1	Chapters 2, 3, 4
	20	Chapter 5	Variable Costing and Segment Reporting
	22	Chapter 5	
	27	Chapter 5	
March	1	Chapter 6	Activity-Based Costing
	6	Chapter 6	
	8	Exam 2	Chapters 5, 6
	12-16	Spring Break	
	20	Chapter 7	Differential Analysis
	22	Chapter 7	
	27	Chapter 9	Profit Planning
	29	Chapter 9	
April	3	Chapter 9	
	5	Exam 3	Chapters 7, 9
	10	Chapter 10	Flexible Budgets and Performance Analysis
	12	Chapter 10	
	17	Chapter 11	Standard Costs and Variances
	19	Chapter 11	
	24	Chapter 11	
	26	Product Pricing	
May	1	Optional Comprehensive Makeup Ch. 2, 3, 4, 5, 6, 7 and 9.	
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Final Exam over chapters 10, 11, and Product Pricing:

ACCT 3304.01 Tuesday, May 8th, 1:00-3:00

ACCT 3304.02 Tuesday, May 8th, 3:30-5:30