

**SAM HOUSTON STATE UNIVERSITY  
COLLEGE OF BUSINESS ADMINISTRATION  
Department of Accounting  
Course Syllabus  
Spring, 2008**

**COURSE NUMBER:** ACC 232

**COURSE TITLE:** Principles of Managerial Accounting

**PREREQUISITES:** ACC 231

**INSTRUCTOR:** Gloria G. Grayless, MBA, CPA

**Contact Information:**

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Office Hours: Monday: 2 PM – 4 PM

Tuesday: 9 AM – 3 PM

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**REQUIRED MATERIALS:** **Text:** *Accounting, 7th edition.* by Horngren & Harrison; published by Pearson-PrenticeHall

**Online homework system:** *My Accounting Lab*

Purchase options:

At the Bookstore:

The Valuepack: includes the Hardcopy Text, 12-month access to My Accounting Lab, and the Study Guide  
ISBN 0136153534.

Online purchase options at [www.myaccountinglab.com](http://www.myaccountinglab.com)

Option 1 – My Accounting Lab with full E-Text: \$80 (includes all 25 E-Text chapters and 12 months of My Accounting Lab access). This is an online transaction. You would be given an access code and be able to register immediately.

Option 2 – An upgrade of Option 1: after purchasing My Accounting Lab, you can purchase the print companion text (which is a 3-hole drilled version of the text) + the Study Guide for an additional \$45. Shipping for text and study guide are included in the price and takes 3-5 business days.

Purchasing the print companion text can be done after logging on to My Accounting Lab, select *Chapter Resources* and then select *My Pearson Store*.

**Class Materials:** You will access these through Blackboard. Materials will be posted under “Course Documents” by chapter. Print materials and bring them to class with you according to the schedule.

**SUPPLEMENTAL MATERIALS:** Form 882-E scantrons for exams.

Nonprogrammable calculator **required** for exams. (You will **not** be allowed to use any big screen models and will be asked to close the calculator.)

**TECHNOLOGY:** *Use of technology is an integral part of this course.* You will need to allow yourself time to become comfortable with the software that we are using. You will also need to allow time to use the computers on campus if you do not have access to the internet from another computer.

1. **Blackboard:** Enter Blackboard from the Sam homepage([www.shsu.edu](http://www.shsu.edu)). Click on the link for this course. What is available: Syllabus, Assignments, Class Materials (to be printed out for each class), Test Grades, and periodically Announcements pertaining to class.
2. **My Accounting Lab** is an e-learning program that we will be using in ACC 232. You will be given a handout to explain how to access My Accounting Lab.

**COURSE DESCRIPTION:** A continuation of financial accounting topics followed by an introduction to managerial accounting. Topics include corporate accounting issues, bonds, statement of cash flows, financial statement analysis, job costing, cost behavior, cost-volume-profit analysis, budgeting, performance evaluation, product pricing and capital budgeting. Emphasis is placed on the usage of accounting information in managerial decision making.

**COURSE OBJECTIVES:** It is the objective of this course that the student will have a strong foundation for future courses in business administration by:

1. Understanding of the role and scope of financial and managerial accounting and the use of accounting information in the decision making processes of managers,
2. Understanding various terms and concepts and their appropriate uses including the idea of using different costs for different purposes,
3. Obtaining a level of proficiency in various calculations that are routinely used in managerial accounting such as product cost determination, C-V-P analysis, and budgeting.
4. Becoming aware of the behavioral implications of financial and managerial accounting in virtually all aspects of business activity.

**COURSE EVALUATION PROCESS:**

The course grade will depend on a student's performance on exams, quizzes, homework and projects.

|   |                  |
|---|------------------|
| Semester exams (5 exams worth 100 points each)* | 400 points       |
| Comprehensive final exam worth 100 points       | 100 points       |
| Online Homework using My Accounting Lab         | 50 points        |
| Professionalism points                          | <u>50 points</u> |
| Total Points                                    | 600 points       |

\* I WILL DROP YOUR LOWEST TEST GRADE.

A traditional grading scale is used. (90-100% = A; 80-89+% = B; etc.)

**EXAMS: No make-ups** will be given on **exams**. A student who misses an exam will automatically receive a zero. Only one of the semester exams can be dropped. You must take the final exam and your score on the final exam will count in the calculation of your course grade. When a student leaves the classroom during an exam, the exam time is complete and the exam must be turned in to the professor. **No caps or hats** are to be worn on exam day.

**MY ACCOUNTING LAB:** Homework must be worked using the online homework management program. **NO** late homework will be accepted.

**PROFESSIONALISM POINTS:** This is likely one of your first courses in the College of Business. In an effort to prepare you for the business world, 50 points of your total points will be professionalism points. Professionalism is about exhibiting a courteous, conscientious, and generally businesslike manner in the workplace. A student may earn 0 –50 points for demonstration of professionalism. These points will be assigned based on my sole discretion and are not negotiable.

Examples of professionalism include

- coming to class every day on time,
- being prepared for class (bringing your Blackboard Materials to class every day, reading your assigned chapter, doing your assigned homework),
- participating in class,
- maintaining a classroom environment that is conducive to learning (keeping all electronic devices [cell phones, IPODs, etc.] turned off and stored away in your backpack while in the classroom, treating your fellow classmates and your professor with respect).

#### **ATTENDANCE POLICY:**

Regular and punctual class attendance is expected. I will maintain attendance records. It will be **your** responsibility to sign in each day that you attend class. These records will not be altered on a later date! Leaving class early without the permission of the professor is not permitted. If you must leave class early, you will be counted absent for that class period. Your attendance indicates the amount of effort that you are willing to exert in learning. Most importantly, this course contains subject matter that is extremely difficult to master without excellent attendance. I do not directly add or subtract grade points for attendance. However, prompt attendance will be considered in your professionalism points.

#### **TOPICS:**

1. **Partnerships**
2. **Corporations – Paid-in Capital and the Balance Sheet**
3. **Corporations – Retained Earnings and the Income Statement**
4. **Long-term Liabilities**
5. **Investments**
6. **Statement of Cash Flows**
7. **Financial Statement Analysis**
8. **Introduction to Management Accounting**
9. **Job Order Costing**
10. **Cost-Volume-Profit Analysis**
11. **The Master Budget**
12. **Flexible Budget and Standard Costs**
13. **Special Decisions**

#### **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.

**Academic Dishonesty:** Students are expected to maintain honesty and integrity in the academic experiences both in and out of the classroom. *See Student Syllabus Guidelines.*

**Classroom Rules of Conduct:** Students are expected to assist in maintaining a classroom environment that is conducive to learning. Students are to treat faculty and students with respect. Students are to turn off all cell phones before entering the classroom. **Under no circumstances are cell phones or any electronic devices to be used or seen during class.** Students may tape record lectures provided they do not disturb other students in the process.

**Student Absences on 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.*

**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 should visit with the Office of Services for Students with Disabilities located in the Counseling Center. *See Student Syllabus Guidelines.*

**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.

**KEYS TO SUCCESS IN ACCOUNTING 232:** Accounting 232 is not a class that requires proficiency in higher math. Although accounting and business finance are numbers oriented, the math involved is basic. What is important in a study of accounting and business is the ability to organize and analyze information. Business language and terms are carefully defined and business communication requires the precise and proper use of those terms. An ability to read and communicate with clarity is critical to success in this class.

*You are responsible for your performance in this class. I am merely a facilitator. Accounting 232, like ACC 231, requires more time and a higher level of self-discipline than many college courses. You cannot afford to get behind. You need to read and work problems regularly, preparing for each class. Do not procrastinate. The result will not be pretty if you wait and try to learn all of the test material the night before your exam. **Set yourself up to succeed: Give yourself time and do not cram too much (courses, jobs, organizations) into your schedule.***