

**SAM HOUSTON STATE UNIVERSITY  
COLLEGE OF BUSINESS ADMINISTRATION  
Department of Accounting  
Course Syllabus  
Fall 2007**

**COURSE NUMBER:** Accounting 564.01  
**COURSE TITLE:** Managerial Accounting  
**PREREQUISITES:** Accounting 232 (Principles of Accounting II) or Equivalent  
**REQUIRED TEXT:** *Managerial Accounting, A Decision Focus*, by Hermanson, Edwards, Ivanevich, 8<sup>th</sup> Edition available as an eBook at [freeloadpress.com](http://freeloadpress.com)  
*The Goal*, by Goldratt and Cox, any edition is fine and it is available at most bookstores including Amazon.com  
**INSTRUCTOR:** Martha L. Sale, DBA, Assistant Professor of Accounting  
**OFFICE:** 305E Smith-Hutson Business Building  
**PHONE:** Office: 936-294-3293, Home: 936 435-0990  
**E-MAIL:** [MSale@shsu.edu](mailto:MSale@shsu.edu)

**OFFICE/CLASS HOURS:**

CLASS	DAY	CLASS HOURS	OFFICE HOURS
ACC 369.01	MW	8:00-9:20	9:20-11:35
ACC 369.02	TT	8:00-9:20	9:20-11:35
ACC 564.01	TH (only)	6:00-8:50	University Center

Additional times by appointment

I make EVERY effort to be in my office and available during stated office hours. If I must leave for a meeting or appointment, I post a note on my door. Otherwise, if I'm out during office hours, I am in the building and will return momentarily. I often work in my office. You may stop by any time and if I am not terribly, terribly busy I will meet with you.

**SUPPLEMENTAL MATERIALS:** Form 882 Scantrons for exams as announced and a non-programmable calculator for class and exams.

**SUBMITTING ASSIGNMENTS VIA EMAIL:** I accept assignments via email ONLY so long as they conform to the following: 1) submitted in one document or one workbook PAGE, 2) formatted to fit on regular paper, 2) include your name, seat number, and a description of the assignment in the printable portion of the file,

**CORRESPONDENCE:** Emails are my preferred correspondence mode for class issues such as grade corrections and simple questions about policies or assignments. All correspondence should be sent to [msale@shsu.edu](mailto:msale@shsu.edu) or submitted through the email of Blackboard. BE SURE to include the CLASS NUMBER (564) in the SUBJECT LINE of all emails. Failure to do so may result in my not reviewing and responding to the email. Also, include your name and section number somewhere in the email. If you need to call me when I am not in my office you may call my home number (936-435-0990) between 9:00am and 9:00 pm only, please.

**COURSE OBJECTIVES:** The objective of this course is to provide a strong foundation in the development and use of accounting information for decision-making, planning, and control in organizations. It introduces a broad spectrum of Management Accounting and Cost Accounting topics. It is for students interested in obtaining accounting skills to support a broad range of management applications. It prepares the student to use accounting information to support management decision-making by:

1. Providing a basic understanding of costs, their behavior, and methods to use this information for planning and control purposes,
2. Introducing various methods for cost allocations,
3. Demonstrating budgeting techniques and their uses for planning and control purposes, and,
4. Developing an awareness of the use of accounting information for planning and control purposes by an organization.
5. Developing accounting research skills to support use of accounting data in management decisions.

**COURSE DESCRIPTION:** Accounting 564 is a study of cost accounting principles and techniques for assembling data for product costing and for managerial use in planning and control and decision making. Cost terminology, cost behavior, job order and process costing, budgeting, cost-volume-profit analysis, standard costs, and activity-based costing are topics covered.

I STRONGLY SUGGEST THAT YOU REFER TO THIS SYLLABUS OFTEN CONCERNING CLASS POLICIES. FAILURE TO FOLLOW INSTRUCTIONS INCLUDED HEREIN MAY AFFECT YOUR GRADE WHETHER YOU REMEMBER THE CONTENT OF THE SYLLABUS OR NOT, AND INABILITY TO FOLLOW INSTRUCTIONS MAY INDICATE AN INHERENT UNSUITABILITY FOR THE PRACTICE OF ACCOUNTING.

It is especially important that you include the class number (564) in the SUBJECT LINE of all emails. Failure to do so may result in my not seeing and reviewing the correspondence. Also include your name and section number in the email somewhere.

I MAKE NO APOLOGY FOR REQUIREING YOU TO FOLLOW DETAILED DIRECTIONS. THIS PROCESS IS PART OF BEING A PROFESSIONAL IN BUSINESS. I DO NOT MAKE THE DETERMINATION OF WHEN SOMETHING IS SO IMPORTANT THAT YOU MUST MISS A CLASS OR A TEST. I DO EXPECT YOU TO TAKE RESPONSIBILITY FOR YOUR OWN LEARNING ENVIRONMENT, FOLLOW STATED PROCEDURES, SHOW MATURITY AND ACCEPT THE CONSEQUENCES OF YOUR OWN ACTIONS.

**COURSE EVALUATION PROCESS:**

The course grade will depend on the student's performance four exams and other assignments as follows:

Exams	300 points
Quizzes, and Professional Points	50
Research and Writing Assignments, the Goal	100
Homework	<u>50</u>
Total points possible	500 points

**No make-ups** will be given on exams or quizzes.

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

- 90% (450 to 500 Points) = A
- 80% (400 to 449 Points) = B
- 70% (350 to 399 Points) = C
- 60% (300 to 349 Points) = D
- <60% (Fewer than 300 Points) = F.

**QUIZZES:** An undetermined number of quizzes will be given. This grade is scaled by the highest quiz grade in the class. Everyone's quiz total will be divided by the highest quiz total in the class. The quiz points for each student is the resulting percentage divided by 2. In this way the quiz grade is actually scaled or curved minimizing the effect of missing one quiz.

**HOMEWORK:** Problems from the back of the book or on handouts will be assigned. You should complete these by the time announced in class, which will usually coincide with when we go over them in class, and be prepared to submit them for a homework grade when notified to do so.

**ACADEMIC HONESTY:** "Students are expected to maintain complete honesty and integrity in the academic experience both in and out of the class room. Any student found guilty of dishonesty in any phase of academic work will be subjected to disciplinary action." Code of Student Conduct and Discipline, Section 5.3, as printed in *Guidelines*. At the very minimum, cheating will result in a grade of "Zero" for the exam or assignment on which the student has cheated.

Looking at your neighbor's exam is cheating. Allowing someone to copy your exam answers constitutes cheating. Therefore, each student is responsible for maintaining the integrity of the examination process. (If you need to look somewhere other than the exam, look at the ceiling or look at me. Also, make reasonable efforts to keep your own answers covered.) Also, the sharing of calculators during an exam will be considered cheating.

**RELIGIOUS HOLY DAYS:** Section 51.911 of the Texas Education code requires that an institution of higher education shall allow a student who is absent from class for the observance of a religious holy day to take an examination or complete an assignment scheduled for that day within a reasonable time after the absence. The student, not later than the 15th calendar day after the first day of the semester, or the 7th calendar day after the first day of a summer session, must notify the instructor of each scheduled class that he/she would be absent from class for a religious holy day. Refer to the Academic Calendar for the deadline date for notification by students to the faculty of the student's intent to be absent on religious holy days.

**DISABLED STUDENTS POLICY:** It is the policy of Sam Houston State University that no otherwise qualified disabled individual shall, solely by reason of his/her disability, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any academic or Student Life program or activity. Disabled students may request academic assistance when needed from a Committee for Continuing Academic Assistance for Disabled Students by visiting the Director of the Counseling Center in the Lee Drain Building Annex or by calling extension 1720.

**ATTENDANCE POLICY:** Class attendance is a requirement of this course. Regular attendance will indicate the amount of interest and effort a student is willing to exert in learning. Roll will be taken at each class meeting. I may award bonus attendance points.

**CORRECTIONS:** Any corrections on Blackboard, Tests or homework grades should be brought to my attention as soon as possible. In no event, should you expect a correction more than one week after the event.

**CLASSROOM CIVILITY:** Students are expected to assist in maintaining a classroom environment that is conducive to learning. In order to assure that all students have an opportunity to gain from time spent in class, unless otherwise approved by the instructor, students are prohibited from using cellular phones or beepers, eating or drinking in class, making offensive remarks, reading newspapers, sleeping or engaging in any other form of distraction. Inappropriate behavior in the classroom shall result in, minimally, a request to leave class.

**EXAMINATIONS:**

1. Following Instructions – Students should read the instructions for the exam and follow them, follow any instructions given at the time of the exam, and the instructions offered here very carefully. At the discretion of the instructor a penalty of ten points may be deducted for failure to follow instructions. Accounting is ALL about being able to read and follow directions!
2. Leaving your seat during exams – You may not leave your seat during exams. If you have questions raise your hand and I will come to you. You may not return to the exam room once you have left. Bring supplies, if you think you will need to blow your nose. **Go to the restroom and get a drink before the exam begins!**
3. Identification – Picture ID's should be brought to each exam to verify identity. **If you fail to bring your ID to the exam, your exam will not be graded.** Method and frequency of ID checks will be administered at the discretion of the instructor.
4. Calculators – Only non-programmable calculators will be allowed for taking exams. Each student is to bring his or her own calculator to the exam. There will be no "sharing" of calculators during the exam. **Sharing of calculators will be considered cheating!**

5. Phones – Phones will not be used as calculators during the exam. Phones should be turned off and stored (not sitting on the table) during the exam and should not be checked by the student until he/she has left the examination room. Courtesy to fellow students demands that there should be no disruptions from cell phones during tests. If your phone makes ANY noise I can hear (alarm, vibration, etc.) YOUR TEST IS OVER!!!!
6. Scantrons – The student is responsible for bringing a Scantron to each examination.
7. Exam Attendance – Make-up exams will **not** be given. Any student who misses an exam should contact me about their individual situation.
8. Late Arrival – When the test begins I will lock the door. If you come in late, I MAY ALLOW you to take the exam, but you will lose points. I RESERVE THE RIGHT TO REFUSE TO ADMIT YOU TO THE EXAM LATE.
9. Failure to follow instructions for exams may result in loss of points.

**FINAL EXAMS:** The final exam will be given in accordance with the University schedule. All students will be expected to take the final exam.

**COURSE SCHEDULE:** The course schedule accompanying this syllabus is tentative and subject to change. Announcements concerning any changes will be made in class and posted on Blackboard. The student is responsible for finding out about any changes made in the schedule.

### **TOPICAL OUTLINE**

1. Introduction to classroom procedures and assignment format
2. The accountant's Role in the Organization
  - a. Purposes of the Accounting System
  - b. Branches of Accounting
  - c. Enhancing the Value of the Accounting System
3. An Introduction to Cost terms and Purposes
  - a. Cost Objects
  - b. Cost Classification
  - c. Cost Behavior
4. Cost-Volume-Profit Analysis
  - a. Basic CVP Assumptions
  - b. Breakeven Analysis
  - c. Sensitivity Analysis
  - d. Applying CVP to Multi-product Companies

5. Job Costing – General Topics
  - a. Distinguishing Between Job Costing and Process Costing
  - b. Tracking the Flow of Costs in a Job Cost System
  - c. Distinguishing Between Actual Costing and Standard Costing
  - d. Disposing of Over or Under Allocated Indirect Costs
  - e. Variations of Normal Costing
6. Activity Based Costing
  - a. Reasons for Use of ABC
  - b. Distinguishing Between Traditional Costing and ABC Costing
  - c. Costing Products Using ABC
7. Process Costing
  - a. Tracking the Flow of Costs in a Process Costing System
  - b. Calculating Equivalent Units of Production and Unit Cost using Weighted Average Process Cost
8. The Master Budget
  - a. Understanding the Benefits and Steps of Budgeting
  - b. Developing the Individual Budgets Comprise the Master Budget
  - c. Comparing the Budget to Actual Results
  - d. Variance Analysis and Budgetary Control
9. Variable Costing
  - a. Distinguishing Variable Costing from Absorption Costing
  - b. Using Variable Costing to Make Capacity Use Decisions
10. Cost Behavior
  - a. Linear Cost Functions
  - b. Cost Drivers
  - c. Using Regression Analysis to Develop Cost Functions
11. Relevant Cost
12. Pricing Decisions and Cost Management