

SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus – Summer 2007

COURSE NUMBER: Accounting 564

COURSE TITLE: Accounting for Management

PREREQUISITES: Graduate Standing

INSTRUCTOR: Dr. Jeff Strawser

OFFICE: 311G Smith-Hutson Building

TELEPHONE NUMBER: 936-294-1280

EMAIL: strawser@shsu.edu

REQUIRED TEXTS:

Cost Accounting: Foundations and Evolutions, Michael Kinney, Jenice Prather-Kinsey, and Cecily A. Raiborn, Thomson South-Western, Seventh Edition, 2007.

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 in banks along with an examination of diverse costing methods employed by various bank customers.

COURSE OBJECTIVE:

An objective of this course is to provide the non-accountant the ability to understand and use accounting data to manage the business functions of marketing, personnel, finance, and information systems. Another objective is to provide the non-accountant the ability 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:

In-class examination	10%
Final examination	40%
Quizzes	10%
Problems	<u>40%</u>
Total	<u>100%</u>

CLASS MEETINGS:

This class will meet on Tuesdays, Thursdays, and Saturdays from 12:00 – 3:00pm for the two-week period starting August 6, 2007 through August 18, 2007.

WEB-BASED MEETINGS:

Eight assignments will be made during the period of August 19, 2007 through December 8, 2007. Upon completion of each assignment, the students will submit the assignment for grading using the assignments section of Blackboard. The final examination will be transmitted to the student by the instructor no later than November 26, 2007 for completion and submission for grading by December 8, 2007.

TEACHING METHOD:

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

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.

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

ATTENDANCE POLICY:

Roll will be checked at each class meeting and is crucial to the successful completion of this course.

TOPICS:

1. Cost Terminology
2. Cost Behavior
3. Cost-Volume-Profit Analysis
4. Relevant Costing
5. Process Costing
6. Cost Allocation (Joint Costs)
7. Cost Allocation (Departmental)
8. 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 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 the *Student Guidelines*.

EXAMS:

Two examinations will be given. The first exam will be given on the last day of the in-residence classes and will encompass material covered during that time period. The final exam will consist of an open-book exam over all the material covered in the web-based portion of the class.

ASSIGNMENTS:

Online quizzes will be given throughout the course as well as quizzes during the in-residence portion of the course. Problems will also be assigned and emailed to the professor, utilizing Blackboard, during the semester. These assignments will not be accepted late. The student will be allowed to drop one low quiz score and one low homework score.

TENTATIVE SCHEDULE:

In-Residence:

- Aug. 7 Introduction to Cost Accounting (Chapter 1)
Cost Terminology and Cost Behaviors (Chapter 2)
- 9 Predetermined Overhead Rates, Flexible Budgets, and
Absorption/Variable
Costing (Chapter 3)
Breakeven Point and Cost-Volume-Profit Analysis (Chapter 9)
- 11 Relevant Information for Decision Making (Chapter 10)
- 14 Process Costing (Chapter 6)
Allocation of Joint Costs and Accounting for By-Products (Chapter 11)
- 16 Departmental Allocation (Chapter 13)
Activity-Based Management and Activity-Based Costing (Chapter 5)
- 18 Examination 1 (Chapters 1– 3, 5, 6, 9–11, 13)**

Assignments:

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| #1 | Chapter 2 | Cost Terminology |
| #2 | Chapter 3 | Cost Behavior |
| #3 | Chapter 9 | Cost-Volume-Profit Analysis |
| #4 | Chapter 10 | Relevant Costing |
| #5 | Chapter 6 | Process Costing |
| #6 | Chapter 11 | Joint Costing |
| #7 | Chapter 13 | Departmental Allocation |
| #8 | Chapter 5 | Activity-Based Costing |