

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

**COURSE NUMBER:** Accounting 232

**COURSE TITLE:** Principles of Managerial Accounting

**PREREQUISITES:** Acc 231: Principles of Financial Accounting

**INSTRUCTOR:** Ms. Linda Sweeney, CPA

**OFFICE:** SH 305-A

**OFFICE HOURS:**

Monday 10:00-11:00, 1:30-3:00  
Tuesday 1:00-3:00  
Wednesday 10:00-11:00, 1:30-3:00  
Friday 10:00-11:00  
or by appointment

**SAM Center Hours:**

Monday 3:00-7:00  
Tuesday 7:30-11:30  
Thursday 7:30-11:30, 2:00-5:00

**CONTACT INFORMATION:**

Office phone: 936-294-3565  
Email: sweeney@shsu.edu  
Sam Center: 936-294-4444 or 1-866-364-5211

**REQUIRED TEXT:**

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

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

If you purchased the two semester My Accounting Lab for your ACC 231 course, you do not have to purchase it for ACC 232. If you did not, then here are the 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 E-Text Chapters 1-25 and My Accounting Lab access for \$80. 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: My Accounting Lab plus the print companion text (which is a 3-hole drilled version of the text) plus the Study Guide for \$125 (or an additional \$45 if you purchased the \$80 option and want to upgrade later). Shipping for text and study guide are included in the price and takes 3-5 business days.

**SUPPLEMENTAL MATERIALS:**

Classroom materials from Blackboard  
Form 882 scantrons for exams  
Nonprogrammable calculator

**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 the student's performance on exams and quizzes as follows:

5 Unit Exams (lowest will be dropped)	400 points
Final Exam	100
Homework	60
Other assignments	<u>40</u>
Total required points possible	600 points
 Bonus points for professionalism	 up to 25 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.

**No make-ups** will be given on exams. Students who miss an exam will receive a zero for the exam. The lowest of the 5 unit exam grades will be dropped. The final exam grade cannot be dropped.

**My Accounting Lab:** Homework must be worked using the online homework management program. If your overall average is 95% or higher at the end of the semester, you will get all 60 points. If your average is less than 95%, you will get points equal to your percentage score times 60. Homework due dates are listed on last page. Homework will not be accepted late or in hard copy format.

**Bonus points** for professionalism will be discussed later.

**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 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:**

Class attendance will be recorded at each meeting. Regular and punctual attendance will indicate the amount of interest and effort a student is willing to exert in learning. Absences and late arrival to class may cause a loss in professional points.

**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 or quiz may be given a "0" on the exam or quiz or an "F" in the course at my discretion.

**TOPICS:**

Partnerships  
Corporations: Paid-In Capital and the Balance Sheet  
Corporations: Retained Earnings and the Income Statement  
Long-Term Liabilities  
Stock and Bond Investments  
Statement of Cash Flows  
Financial Statement Analysis  
Introduction to Management Accounting  
Job Order Costing  
Cost-Volume-Profit Analysis  
Master Budget and Responsibility Accounting  
Flexible Budgets and Standard Costs  
Special Decisions

## **OTHER:**

### **PROFESSIONALISM POINTS:**

In an effort to prepare you for the business world, up to 25 bonus points can be earned for professional behavior. Professionalism is about exhibiting a courteous, conscientious, and generally businesslike manner in the workplace. These points are based on my sole discretion and are not negotiable. Examples of professionalism include:

- coming to class every day on time and staying for the entire time (more than 3 absences and 3 tardies is unacceptable)
- being prepared for class (reading chapters, doing homework, bringing Blackboard materials to class, bringing scantron, pencil, and calculator to exams)
- keeping all electronic devices (cell phones, IPODs, etc.) turned off and stored in your backpack
- maintaining a classroom environment that is conducive to learning (not talking when instructor is lecturing, being respectful of instructor and other students)

**CLASS SCHEDULE:**

	<u>Date</u>	<u>Topic</u>	<u>Homework in MyAccountingLab(MAL)</u>
Jan.	16 W	Introduction	
	18 F	Review and Chapter 12	Ch.12: 12, 17, 18, 21, 23, 25 due Feb. 5
	21 M	HOLIDAY	
	23 W	Chapter 12	
	25 F	Chapter 12	
	28 M	Chapter 13	Ch.13: 9, 12, 15, 17, 22, 24 due Feb. 5
	30 W	Chapter 13	
Feb.	1 F	Chapter 13	
	4 M	Chapter 13	
	6 W	Exam 1 (Ch.12,13)	
	8 F	Chapter 14	Ch.14: 14, 16, 17, 21, 23 due Feb. 14
	11 M	Chapter 14	
	13 W	Chapter 14	
	15 F	Chapter 15	Ch.15: 4, 8, 11, 16, 24, 25 due Feb. 24
	18 M	Chapter 15	
	20 W	Chapter 15	
	22 F	Investments	
	25 M	Exam 2 (Ch.14,15,investments)	
Mar.	27 W	Chapter 16	Ch.16: 13, 21, 25, 27, 29 due Mar. 6
	29 F	Chapter 16	
	3 M	Chapter 16	
	5 W	Chapter 17	Ch.17: 13, 15 due Mar. 18
	7 F	Chapter 17	
	10-14	SPRING BREAK	
	17 M	Chapter 17	
	19 W	Exam 3 (Ch.16,17)	
	21 F	HOLIDAY	
	24 M	Chapter 18	Ch.18: 9, 12, 17, 18, 22 due Mar. 27
	26 W	Chapter 18	
Apr.	28 F	Chapter 19	Ch.19: 10, 15, 16, 17, 19, 20 due Apr. 3
	31 M	Chapter 19	
	2 W	Chapter 19	
	4 F	Chapter 21	Ch.21: 14, 16, 18, 19, 23 due Apr. 10
	7 M	Chapter 21	
	9 W	Chapter 21	
	11 F	Exam 4 (Ch.18,19,21)	
	14 M	Chapter 22	Ch.22: 8, 13, 14, 17, 20 due Apr. 20
	16 W	Chapter 22	
	18 F	Chapter 22	
	21 M	Chapter 23	Ch.23: 3, 18, 19, 20, 23 due Apr 27
May	23 W	Chapter 23	
	25 F	Chapter 23	
	28 M	Chapter 25 (Special Decisions	Ch.25: 15, 18, 19, 20, 22 due May 4
	30 W	Chapter 25 only)	
	2 F	Chapter 25	
	5 M	Exam 4 (Ch.22,23,25)	
	7 W	Review	
	9 F	Study Day	

Final Exams: ACC 232.01 Monday, May 12, 8-10  
ACC 232.02 Wednesday, May 13, 8-10  
ACC 232.03 Wednesday, May 13, 11-1  
ACC 232.04 Monday, May 12, 2-4