

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

COURSE NUMBER: Accounting 564

COURSE TITLE: Managerial Accounting

PREREQUISITES: Graduate Standing, ACC 231 and 232

INSTRUCTOR: Dr. Jeff Strawser

OFFICE: 311L Smith-Hutson Building

OFFICE HOURS: By appointment

TELEPHONE NUMBER: 936-294-1280 (office)

EMAIL: strawser@shsu.edu

REQUIRED TEXTS:

Managerial Accounting, Ray H. Garrison, Eric W. Noreen, and Peter C. Brewer, McGraw-Hill Irwin, Twelfth Edition, 2008.

COURSE DESCRIPTION:

A study of managerial accounting concepts, analyses, and applications.
Emphasis on how cost impacts decision-making and product planning decisions.

COURSE OBJECTIVE:

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.

The student will be able to determine the actual cost of a product for an entity. They will be able to estimate future costs to enable them to forecast future operating performance. In addition, they will learn how to identify which inflows and outflows are relevant to various types of decisions. This is accomplished through readings, extensive problems and cases designed to emphasize both the theoretical and practical aspects of managerial accounting.

SUPPLEMENTAL MATERIALS:

Nonprogrammable calculator (only type of calculator that may be used on examinations).

COURSE EVALUATION PROCESS:

The professor, based on his evaluation of the student's performance will assign the student's semester grade. Although participation grades are not explicitly given, class participation and pre-class preparation will make a difference in borderline grades. The point distribution for determining grades is as follows:

2 semester examinations	300 points
In-class assignments (5 pts each)	25
Homework assignments (10 pts each)	50
Quizzes (5 pts each)	<u>25</u>
Total points	<u>400</u>

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 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. Student performance in this class is closely related to attendance and preparation.

TOPICS:

1. Cost terminology
2. Cost behavior
3. Job order costing
4. Cost-volume-profit analysis
5. Variable/Absorption costing
6. Process costing
7. Relevant costing
8. Profit planning
9. Standard costing
10. Statement of cash flows
11. 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 Guidelines.

STUDENT LOAD:

Students are expected to have read the material before class. You should expect to spend four hours studying on your own for every hour you are in class.

EXAMS:

Two examinations will be given. These will consist of multiple choice, short answer, and/or workout problems.

OTHER ASSIGNMENTS:

Unannounced quizzes will be given during the semester. There will be no makeup quizzes, however you will be able to drop the lowest quiz score. In-class and homework assignments will be made throughout the semester. If you miss class, the assignment is due the next class period you are in attendance. These assignments will not be accepted late. If you are absent or late to class, you are responsible for all announcements and assignments made.

Homework can be handwritten as long as it is legible and answers are clearly marked.

TENTATIVE SCHEDULE:

- Jun. 3 Managerial Accounting and the Business Environment (Chapter 1)
Cost Terms, Concepts, and Classifications (Chapter 2)
- 10 Cost Behavior: Analysis and Use (Chapter 5)
Systems Design: Job Order Costing (Chapter 3)
- 17 Cost-Volume-Profit Relationships (Chapter 6)
Variable Costing: A Tool for Management (Chapter 7)
- 24 Systems Design: Process Costing (Chapter 4)
- Jul. 1 **Examination 1 (Chapters 1–7)**
- 8 Standard Costs and the Balanced Scorecard (Chapter 10)
Activity-Based Costing: A Tool to Aid Decision Making (Chapter 8)
- 15 Relevant Costs for Decision Making (Chapter 13)
- 22 “How Well Am I Doing?” Statement of Cash Flows (Chapter 15)
- 29 Profit Planning (Chapter 9)
- Aug. 5 **Examination 2 (Chapters 8–10, 13, & 15)**