

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

COURSE NUMBER: Accounting 232

COURSE TITLE: Principles of Managerial Accounting

PREREQUISITES: Accounting 231 (Principles of Financial Accounting)

REQUIRED TEXT: *Accounting (7th Edition)* by Horngren and Harrison; published by Pearson-Prentice Hall

INSTRUCTOR: Ennis Hawkins, DBA, CPA, CMA, CIA
Professor of Accounting

OFFICE: 311-E Smith-Hutson Business Building

OFFICE PHONE: 936-294-1127

E-Mail: aac_emh@shsu.edu

OFFICE HOURS: Mon-Th 2:00-3:00

SUPPLEMENTAL MATERIALS:

Form 882 scantrons for exams.
A four-function calculator for exams.

COURSE DESCRIPTION: A continuation of financial accounting coverage followed by an introduction to managerial accounting. Topics include corporation 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 decisions.

COURSE OBJECTIVES: The objective of this course is to provide a strong foundation for future courses in business administration by:

1. Providing a basic 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. Introducing various terms and concepts and discussing their appropriate uses including the idea of using different costs for different purposes,
3. Demonstrating various calculations that are routinely used in managerial accounting such as product cost determination, C-V-P analysis and budgeting.
4. Developing an awareness of the behavioral implications of financial and managerial accounting in virtually all aspects of business activity.

TOPICS:

Partnerships
Corporations
Long-Term Liabilities
Stock and Bond Investments
Statement of Cash Flows
Financial Statement Analysis
Introduction to Managerial Accounting
Job Order Costing
Cost Behavior and Cost-Volume-Profit Analysis
Master Budget and Responsibility Accounting
Flexible Budgets and Standard Costs
Special Decisions

COURSE EVALUATION PROCESS:

The course grade will depend on a student's performance on exams as follows:

Regular Exams (3 exams worth 100 points each)	300 points
Final Exam	<u>100</u> points
Points Available	400 points

A missed exam will be replaced with the final exam grade..

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.

EXAMINATIONS:

- 1. Cell Phones and Other Electronic Devices – All cell phones and other electronic devices must be turned off and placed out of sight during exams and when graded exams are being “gone over” in class after they have been graded.**
- 2. 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.
- 3. Calculators - Only four (4) function calculators will be allowed for taking exams. Simple memory, square root, and percentage keys are the only additional keys that will be permitted.**

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.

OTHER:**PROFESSIONALISM POINTS:**

In an effort to prepare you for the business world, up to 20 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)

ACC 232
Assignment Schedule
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Date	DAY	CHAPTER	TOPIC
June 3	Tu	Intro., Ch. 12	Partnerships
4	W	Ch. 12	Partnerships
5	Th	Ch. 13	Corporations
6	F	Ch. 13, Ch 14	Corporations
9	M	Ch. 14, Ch 15	Corps. & LT Liabs.
10	Tu	Ch. 15	Long-Term Liabilities
11	W	Exam I	
12	Th	Ch 16	Cash Flow Statement
13	F	Ch. 16, Ch. 17	Cash Flow & Fin. Stmt.
16	M	Ch. 17; Ch. 18	Fin. Stmt. Anal. & Mgrl Acc..
17	Tu	Ch. 18	Managerial Accounting
18	W	EXAM II	
19	Th	Ch. 19	Job Order Costing
20	F	Ch. 19; Ch 21	Job Ord Cost; Cost Vol Profit
23	M	Ch. 21	Cost Volume Profit Analysis
24	Tu	Ch. 22	Master Budget
25	W	EXAM III	
26	Th	Ch. 23	Flex. Buds. & Stand. Costs
27	F	Ch. 23; Ch. 25	Std. Costs & Special Decs.
30	M	Ch. 25	Special Decisions
July 1	Tu	Final Exam	
Note:	Final	exam will cover 50% Ch. 23 & 25; 50% is comprehensive.	

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