

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

**COURSE NUMBER:** Accounting 331

**COURSE TITLE:** Managerial Accounting

**NOTE:** ACC 331 will not count toward an accounting major.  
ACC 331 will not count toward an accounting minor,  
unless an approved degree plan is on file that  
does not preclude ACC 331.

**PREREQUISITE:** ACC 232

**INSTRUCTOR:** Carl Brewer

**OFFICE:** BA 305-D

**OFFICE HOURS:**

WF 07:30 am - 09:30 am  
12:30 pm - 01:00 pm  
TTh 07:30 am - 08:00 am  
09:30 am - 11:00 am  
12:30 pm - 01:00 pm  
and by appointment with instructor

**OFFICE TELEPHONE:**

Office Phone (936) 294-1830  
E-mail: aac\_cwb@shsu.edu  
Facsimile: (936) 294-1982

**REQUIRED TEXT and READINGS:**

- \* *Managerial Accounting, 2nd ed* by Shim and Siegel (Schaum's Outline [McGraw-Hill], 1999).
- \* Papers to read (and instructions to download them) will be indicated on the Course Homepage.  
Class lecture will cover the highlights of each paper.

**COURSE HOMEPAGE: [Not on Blackboard, but linked under Course Information on Blackboard]**

A homepage for this course can be accessed using the World Wide Web at the instructor's homepage at the following Uniform Resource Locator (URL) Address:

[http://www.shsu.edu/~aac\\_cwb/](http://www.shsu.edu/~aac_cwb/)

Check the homepage for items of current interest for your class.

**SUPPLEMENTAL MATERIALS:**

A four-function, non-programmable calculator for exams.  
Scantron Forms 882e or 882es for exams.

### **COURSE DESCRIPTION:**

Further development of financial accounting concepts, interpretation, and further study of management uses of accounting data. It includes a study of basic accounting concepts, interpretation of accounting reports, cost control and analysis, and methods of measuring performance. Not open to accounting majors.

### **COURSE OBJECTIVES: [Learn some new information and how to apply that information]**

1. The student will understand the terms and concepts used in managerial accounting.
2. The student will be able to solve problems involving topics covered in the course.
3. The student will be able to apply managerial terms, concepts, and procedures to managerial situations.

### **COURSE EVALUATION PROCESS:**

There will be three exams during the semester plus a comprehensive final exam [a total of four exams]. Course grades will be based on the best two of the three semester exams (33.33% each) plus the final exam (33.33%). Each student must take the final exam.

Grades will be based on the following scale:

#### **Percentage    Letter Grade**

90 - 100	A
80 - 89	B
70 - 79	C
60 - 69	D
Below 60	F

Note that violation of academic honesty can affect the course grade. "Cheating" on an exam (i.e., the giving or receiving of aid) will result in a course grade of "F." See "Academic Dishonesty" below.

**Note that classroom behavior that disrupts or distracts (for example, talking to other students during lecture) can negatively affect course grade, e.g., an "A" can become an "F." Do not expect the instructor to tell you that you are talking or that your talking is distracting or that your course grade is falling to a lower grade level; just assume that it is. Whispering, of course, is a form of talking..**

### **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 professor, students are prohibited from using cellular phones or beepers, eating in class, making offensive remarks, reading newspapers, sleeping, talking among each other at inappropriate times or engaging in any other form of distraction. Inappropriate behavior in the classroom shall result in, minimally, a directive to leave class **[but see above under Course Evaluation Process]**. **Please turn off your cell phone before class begins!!!**

## **UNIVERSITY POLICIES:**

You will find on-line a more detailed description of the University Student Syllabus Guidelines for the following policies at: <http://www.shsu.edu/syllabus/>.

**ACADEMIC DISHONESTY:** Students are expected to maintain honesty and integrity in the academic experiences both in and out of the classroom. In other words: No Cheating. Business and Accounting Ethics are an extension of personal ethics. To develop strong business ethics, be personally responsible and ethical right now. Note that violation of academic honesty can affect the course grade. "Cheating" on an exam (i.e., the giving or receiving of aid) will result in a course grade of "F." See Student Syllabus Guidelines above.

## **RELIGIOUS HOLY DAYS:**

Section 51.911(b) of the Texas Education Code requires that an institution of higher education excuse a student from attending classes or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. A student whose absence is excused under this subsection may not be penalized for that absence and shall be allowed to take an examination or complete an assignment from which the student is excused within a reasonable time absence. See Student Syllabus Guidelines.

## **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 are expected to visit with the Office of Services for Students with Disabilities located in the Counseling Center. See Student Syllabus Guidelines.

## **ATTENDANCE POLICY:**

Regular and punctual attendance is expected of each student at Sam Houston State University. A record of class attendance will be maintained for each student. Attendance will be taken at the start of each class.

## **DROP DATE:**

**October 10 is the last day to drop a class without a grade of F.**  
**December 6 is the last day for resignations.**

## **TOPICS**

1. Environment of Managerial Accounting
2. Cost Classification
3. Product Costing
4. Cost Allocation and Activity-Based-Costing
5. Cost Behavior
6. Cost-Volume-Profit Analysis
7. Relevant Information and Decision-Making
8. Budgeting
9. Standard Costs
10. Performance Evaluation

**OTHER:****MAKEUP EXAMINATIONS:**

There are no make-up exams. One of the three semester exams (but not the final exam) can be dropped in determining course grade.

**CALCULATORS:**

Only four-function, nonprogrammable calculators [i.e., +, -, \*, /] are permitted to be used on exams. If it has % and square root, that's OK; but no more functions. If there are alphabetical symbols, the calculator will not be allowed. If it has financial ratios etc, it will not be allowed. Cell phones are not allowed.

**IDENTIFICATION:**

Identification [i.e., current SHSU student identification] may be required to take exams.

**ASSIGNMENTS:**

Reading assignments should be completed prior to class. Periodically, assigned exercises and problems will be reviewed in class; students should be prepared to participate.

**FOOD/DRINK/SMOKING:**

Students should complete food and beverages in the halls before going into the classroom. Smoking anywhere in the building is prohibited. Tobacco products (e.g., chewing, dipping, and related expectoration [spitting]) are prohibited in the classroom.

ACC 331.03/Brewer [08:00am-09:20am] TT SHB R307

COURSE OUTLINE

Fall, 2007

DATE	TOPIC
Aug 21	Introduction
23	Schrader [ACCOUNTING REVIEW]
28	Schrader
30	Willingham [ACC REV]
Sep 4	Ch 1,2 Cost Terms
6	Ch 3 Cost Behavior and Flexible Budgets
11	Ch 4 Planning and Cost-Volume-Profit Analysis
13	Ch 4
18	Exam I (Ch 1,2,3,4,Lecture & Readings)
20	Anthony [1975], The Management Control Process
27	Ch 6 Budgeting
27	Budgeting
Oct 2	Budgeting
4	Ch 7 Responsibility Accounting, Management Control Structure, Management Control Reports,
9	Ch 7 Standard Costs
11	Ch 8 Performance Evaluation
16	Anthony [ACC REV(1957)]
18	Argyris [HARVARD BUSINESS REVIEW]
23	Exam II (Ch 6,7,8,Lecture & Readings)
25	Internal Control, Brown [ ], Brewer [ ]
30	Internal Control
Nov 1	Carmichael [ACC REV]
6	Internal Control and Computers
8	Ch 12 Product Costing, Job-Order Costing
13	Ch 12
15	Ch 5 Decision Making
20	Ch 5
22	Thanksgiving Holiday
27	Limitations of Accounting Data [not on Exam III]
29	Exam III (Ch 5,12,Lecture & Readings)
Dec 4	Course Wrap-up
6	Final Exam Q & A
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13	Final Exam (ACC 331.03) 08:00am-10:00am [comprehensive]