

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

**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, 1:30-2:00  
Tuesday 1:00-3:00  
Wednesday 10:00-11:00, 1:30-2:00  
Friday 10:00-11:00  
or by appointment

SAM Center Hours:

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

**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*

Purchase options:

At the Bookstore:

The Valuepack: includes the Hardcopy Text, 12-month access to My Accounting Lab, and the Study Guide ISBN 0136153534. Campus bookstore price: \$178.80.

Online purchase options at [www.myaccountinglab.com](http://www.myaccountinglab.com)

Option 1 – My Accounting Lab with E-Text Chapters 12-25 and My Accounting Lab access for \$65. 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 \$90 (or an additional \$25 if you purchased the \$65 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:

|                             |            |
|-----------------------------|------------|
| 4 Unit Exams and Final Exam | 400 points |
| Homework                    | 50         |
| Quizzes                     | <u>50</u>  |
| Total points possible       | 500 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 or quizzes. Students who miss an exam will receive a zero for the exam. The lowest exam grade (including the final exam) will be dropped. The five highest quiz grades will count. More than five will be given.

**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 attendance will indicate the amount of interest and effort a student is willing to exert in learning.

**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
- 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:****HOMEWORK:**

All homework assigned on the class schedule is to be completed at myaccountinglab.com. The assignment due dates are listed on the schedule and are due at 11.59 P.M. The required 50 points for homework are listed in the course evaluation section, but the total points that could be earned are 55 (5 point bonus). No homework will be accepted late or in hard copy format.

**CLASSROOM DEMEANOR:**

Demeanor refers to a way of conducting oneself. The demeanor in this classroom should be that of professionalism and common courtesy. Cell phones should be turned off. Students should arrive to class on time and stay until the class is dismissed. Excessive tardiness disrupts the class and shows a lack of respect to both the instructor and the other students. Do not leave the classroom during an exam without permission. Otherwise, it will be assumed that you are finished with the exam. Disruptive behavior of any kind will not be tolerated. Eating and drinking (except for bottled water) is not allowed in the classrooms.

**CLASS SCHEDULE:**

|       | <u>Date</u> | <u>Topic</u>                  | <u>Homework in MyAccountingLab</u>     |
|-------|-------------|-------------------------------|--|
| Aug.  | 20 M        | Introduction                  |  |
|       | 22 W        | Chapter 12                    | E12-17, 18, 20, 23, 25 due Aug. 28     |
|       | 24 F        | Chapter 12                    |  |
|       | 27 M        | Chapter 12                    |  |
|       | 29 W        | Chapter 13                    | S13-12, E13-16, 18, 22, 23 due Sept. 6 |
|       | 31 F        | Chapter 13                    |  |
| Sept. | 3 M         | Holiday                       |  |
|       | 5 W         | Chapter 13                    |  |
|       | 7 F         | Chapter 14                    | E14-14, 16, 17, 21, 23 due Sept. 13    |
|       | 10 M        | Chapter 14                    |  |
|       | 12 W        | Chapter 14                    |  |
|       | 14 F        | Exam 1                        |  |
|       | 17 M        | Chapter 15                    | S15-8, 11, E15-16, 19, 25 due Sept. 23 |
|       | 19 W        | Chapter 15                    |  |
|       | 21 F        | Chapter 15                    |  |
|       | 24 M        | Appendix B (Investments only) |  |
|       | 26 W        | Appendix B                    |  |
|       | 28 F        | Chapter 16                    | S16-3, E16-16, 18, 20, 23 due Oct. 7   |
| Oct.  | 1 M         | Chapter 16                    |  |
|       | 3 W         | Chapter 16                    |  |
|       | 5 F         | Chapter 16                    |  |
|       | 8 M         | Exam 2                        |  |
|       | 10 W        | Chapter 17                    | E17-13, 15 due Oct. 14                 |
|       | 12 F        | Chapter 17                    |  |
|       | 15 M        | Chapter 18                    | S18-9, 12, E18-17, 18, 22 due Oc. 21   |
|       | 17 W        | Chapter 18                    |  |
|       | 19 F        | Chapter 18                    |  |
|       | 22 M        | Chapter 19                    | S19-10, E19-15, 16, 17, 20 due Oct. 30 |
|       | 24 W        | Chapter 19                    |  |
|       | 26 F        |                               |  |
|       | 29 M        | Chapter 19                    |  |
|       | 31 W        | Chapter 21                    | S21-10, E21-14, 16, 18, 19 due Nov. 6  |
| Nov.  | 2 F         | Chapter 21                    |  |
|       | 5 M         | Chapter 21                    |  |
|       | 7 W         | Exam 3                        |  |
|       | 9 F         | Chapter 22                    | S22-8, E22-13, 14, 17, 20 Nov. 15      |
|       | 12 M        | Chapter 22                    |  |
|       | 14 W        | Chapter 22                    |  |
|       | 16 F        | Chapter 23                    | S23-14, E23-15, 16, 18, 23 due Nov. 27 |
|       | 19 M        | Chapter 23                    |  |
|       | 21 W        | Holiday                       |  |
|       | 23 F        | Holiday                       |  |
|       | 26 M        | Chapter 23                    |  |
|       | 28 W        | Chapter 25 (Special Decisions | E25-15, 17, 20 due Dec. 2              |
|       | 30 F        | Chapter 25 only)              |  |
| Dec.  | 3 M         | Exam 4                        |  |
|       | 5 W         | Review                        |  |
|       | 7 F         | Study Day                     |  |

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