

**SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus
Summer 2008 (ten week course)**

COURSE NUMBER: Accounting 569
COURSE TITLE: **Managerial Accounting Applications**
INSTRUCTOR: N. R. Quarles, PhD, CPA
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PREREQUISITES: ACC 369 and admission to the MS in Accounting program

CLASS MEETINGS: **This class is a “10 week” summer class that meets 6/04/08 through 8/6/08.** Note: This class will meet July 2, 2008. The class sessions are 1 pm until 5 pm on Wednesdays Room 304/300 of the Smith-Hutson Business Building.

REQUIRED TEXT: *Management Accounting – A Strategic Focus.* Ansari, Bell, and Klammer. **Each student will be provided a copy of this textbook for use during the semester. The textbook will be returned to the instructor on the last day of class. Failure to return the book without damage will result in an F in the course regardless of grades on other measurement elements.**

PLEASE NOTE: During the semester, any or all of the following additional materials will be assigned/distributed:

1. Handouts provided by the instructor.
2. Specific assignments for INTERNET home pages and other web-type materials
3. Materials on reserve in the library.
4. References in professional publications.

The specific requirements for these other materials will be distributed at the time they are assigned.

REQUIRED HARDWARE: Each student must have a flash drive (1 GB or larger) for use in this class. You should save your outside of class work to this flash drive and bring it to class for presentations and/or further work. You will also need the flash drive in the class sessions to complete the in class problems/cases.

SOFTWARE: Be advised that **Office 2003 is loaded in the computers in the Dow Center.** If you use a computer that has Office 2007, save your spreadsheets in the Excel 97- 2003 compatible mode so that they can be accessed and used in the Dow Center.

COURSE DESCRIPTION:

This course involves the study and examination of managerial accounting applications that address contemporary managerial issues and problems. Case studies and practice exercises are used to examine the theory, concepts, methods, and procedures necessary for managerial accounting to address current business and organizational problems and opportunities. In this regard this course will emphasize the development of a number of skills and abilities including:

1. professional communications skills,
2. analytical and problem solving skills,
3. critical thinking skills,
4. creative thinking skills and abilities,
5. necessary skills and abilities to deal with unstructured situations, and
6. application of knowledge and skill to produce information.

COURSE OBJECTIVES:

The basic objective of this course is to provide graduate students with the opportunity to address both conceptual and applied managerial accounting issues by utilizing their knowledge from all areas of business study. **Upon completion of this course, students will have learned**

1. to identify the elements and issues related to the linkage between the accumulation and reporting of management accounting information and the use of that information to address evolving management issues, concerns, and decision making;
2. to apply their understanding and knowledge in addressing emerging cost accounting topics and their application to practice including cost estimation, customer profitability, target costing, CVP analysis, and indirect cost measurement;
3. to use electronic information resources to accumulate, analyze, classify, and report managerial accounting information for decision making;
4. to apply the elements of activity based costing as a means for understanding the process through which accounting information is accumulated and reported to support product costing, budgeting, process analysis, resource management, driver analysis, and activity based costing processes; and
5. how to conduct the analysis of managerial accounting data (as presented in case materials) in order to develop creative solutions to managerial decision making situations.

TOPICS:

1. Indirect Costs as elements of cost information
2. The role of overhead cost allocation
3. Traditional vs. contemporary methods of overhead cost allocation
4. Design and use of cost measurement systems
5. Activity Based Costing
6. Analysis of costs for decision making
7. Target Costing
8. Cost Estimation
9. CVP Analysis
10. Customer Profitability

COURSE EVALUATION PROCESS:

The specific means through which grades are assigned in this course are contained elsewhere in this syllabus under the heading **MEASUREMENTS OF PROGRESS**. Please refer to that section for specific evaluation and progress measurement methods. However, the overall grade in the course will be based on the percentage of the total available points earned. The minimum grade achievement levels will be 90%, 80%, 70%, and below 70% for A, B, C, and F, respectively.

MEASUREMENTS OF PROGRESS:

The objectives of this course involve both increasing the student's knowledge and understanding of managerial accounting and the development and exercise of the skills necessary to utilize that increased knowledge and understanding in creative, critical analysis and communication of information for management. Therefore, the measurements of progress will involve gauging both the level of knowledge and the requisite skills necessary to utilize and communicate that knowledge. The measurement of progress will also assess the student's ability to work in a workplace conditions under time constraints to analyze case materials

This course makes **extensive** use of Excel worksheet analysis both in and out of class. As a graduate accounting student, students are expected to be fully capable with this tool based on required undergraduate business course work.

Significant portions of this class will be conducted using **the case study approach**. Under this approach students must conduct an analysis of case materials. Unlike an undergraduate approach in which there are generally questions or guidance provided as to what issues, circumstances, and problems are to be addressed, the case approach used here many times requires the student to identify the issues and important factors included in the case material.

The student's understanding of the topic covered in each of the individual topic modules will be measured through a combination of the following items.

- a. **WRITTEN RESPONSES TO ASSIGNED CASES AND QUESTIONS (prepared outside of class):** assignments based on written case analysis will be required; these written responses must be formally and professionally prepared; each student will submit these written materials via paper in some cases and/or email in some cases. The specific means of submission will be indicated on each assignment. You must save your response to each assigned problem/case on your flash drive and bring it to the class session when the problem/case will be presented.
- b. **PRESENTATION OF RESPONSES TO ASSIGNED CASES AND QUESTIONS (class presentations):** each student will, over the duration of the course, present their solutions to the assigned cases/questions to the class at the beginning of the class session; the use of spreadsheets and other visual materials is expected. Your assigned problem/case solution should be saved on your flash drive (Excel 97-2003 Workbook format).
- c. **IN CLASS COMPLETION OF CASE/QUESTION ANALYSIS:** during each class session, students will complete analyses of cases distributed or assigned during the class period; students **will utilize Excel spreadsheets** to accomplish the quantitative elements of the analysis and will present their solutions to the class during that (or a later) class session; the analyses will be collected and graded by the professor
- d. **FINAL EXAMINATION:** the course will end with a final examination covering the entire content and skills developed during the entire class; this examination will contain both quantitative and conceptual questions.

Item	Weighting on 100% scale.
Presentation of Responses to Assigned Cases/Questions	10%
Written Responses to Assigned Cases/Questions	40%
Written Submission of In-Class Case/Question Analyses	30%
Presentation of In-Class Case/Question Analyses	10%
Final Examination	10%
Total	100%

TYPICAL CLASS ACTIVITIES: generally each class meeting will consist of the following activities:

- Presentation of responses to assigned cases/questions from the assigned reading (assigned during previous class meeting and completed by students during the week prior to the class meeting in question)
- Lecture, class discussion, and demonstration of new topic material assigned for that class meeting (for which students should have read and studied the new material assignment for the class meeting in question)
- In-class activity session during which students will work on the case/question analysis distributed that day (these cases/questions will involve the new material assigned for that class meeting which was the topic of the class lecture/discussion/demonstration)
- Presentation by students of their in-class case/question analyses
- Discussion of assignment for next class period

NOTE: You must bring your textbook (or at least the chapter that is assigned for the class session) to class. The problems in the chapter will be used as assignments and class discussion questions during the class session.

ACADEMIC HONESTY:

"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*.

WORLD WIDE WEB AND EMAIL ACCESS:

Each student should have his/her own email address and readily accessible means to read/send email. Messages, notices, or other information from the instructor will be disseminated using

email. Students should check their email on a daily basis. The instructor may request information or provide information to teams and/or individual students using email.

CLASS SCHEDULE:

Attached to this syllabus is a TENTATIVE class schedule outlining the topics to be addressed at each class meeting. This schedule is tentative in that if a topic requires more attention than is allocated in the schedule, the necessary time will be taken to a fully address that topic and the entire schedule rearranged.

STUDENT SYLLABUS GUIDELINES

You may find online a more detailed description of the following policies. These guidelines will also provide you with a link to the specific university policy or procedure:

<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. *See Student Syllabus Guidelines.*

Classroom Rules of Conduct: Students are expected to assist in maintaining a classroom environment that is conducive to learning. Students are to treat faculty and students with respect. Students are to turn off all cell phones while in the classroom. Under no circumstances are cell phones or any electronic devices to be used or seen during times of examination. Students may tape record lectures provided they do not disturb other students in the process.

Student Absences on 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.*

Students with Disabilities 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.*

Visitors in the Classroom: Only registered students may attend class. Exceptions can be made on a case-by-case basis by the professor. In all cases, visitors must not present a disruption to the class by their attendance. Students wishing to audit a class must apply to do so through the Registrar's Office