

**SAM HOUSTON STATE UNIVERSITY**  
**COLLEGE OF BUSINESS ADMINISTRATION**  
**Department of Accounting**  
Course Syllabus – Summer 1 2008

**COURSE NUMBER:** Accounting 331

**COURSE TITLE:** Managerial Accounting

ACC 331 will not count toward an accounting major or minor.

**PREREQUISITES:** ACC 232

**INSTRUCTOR:** Ms. Linda Sweeney, CPA

**OFFICE:** SHB 305A

**OFFICE HOURS:** Monday – Friday 9:30-10:00  
Mon., Wed., Fri. 2:30-3:00

SAM Center Hours:  
Monday – Friday 7:30-9:30  
Tuesday, Thursday 2:30-5:00

**CONTACT INFORMATION:** Office Phone: 294-3565  
Email: sweeney@shsu.edu  
Sam Center: 294-4444 or 1-866-364-5211

**REQUIRED TEXT:** *Managerial Accounting for Managers* by Noreen, Brewer,  
Garrison, 1<sup>st</sup> Edition, McGraw-Hill, 2008.

Custom book ISBN 978-0-390-42641-3, approx. \$100  
E-book ISBN 0390-250244, \$85.40

**SUPPLEMENTAL MATERIALS:**  
Form 882e scantrons for exams  
Nonprogrammable calculator

**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 or minors.

**COURSE OBJECTIVE:**

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:**

Four exams (100 points each) will be given for a total of 400 points. Twenty bonus points can be earned for professionalism (to be discussed later). There will be no makeups on individual exams. The lowest of the first three exams can be replaced by an optional comprehensive exam given on the day before the final exam. Students who miss an exam will receive a zero for the exam and will have to take the comprehensive makeup to replace that exam. The final exam must be taken to complete the course.

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.

**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. Absences, late arrival to class, and leaving early may cause a loss in professionalism 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 will receive either a “0” on the exam or an “F” in the course at my discretion.

**DROP DATE:**

June 27 is the last day to drop a class without a grade of F.

June 30 is the last day for resignations.

**TOPICS:**

Cost Terms, Concepts, and Classifications

Systems Design: Job-Order Costing

Cost Behavior: Analysis and Use

Cost-Volume-Profit Relationships

Variable Costing: A Tool for Management

Activity-Based Costing

Profit Planning

Segment Reporting and Decentralization

Relevant Costs for Decision Making

Capital Investment Analysis

**OTHER:**

**FOOD and DRINKS** are not allowed in the classrooms of the College of Business Administration. The only exception is bottled water.

**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 2 absences and 2 tardies is unacceptable); not coming back after the break will count as an absence; sleeping during class is unacceptable
- being prepared for class (reading chapters, doing homework, 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)

## Class Schedule

Date	Topic
June 3	Ch. 2 Cost Terms, Concepts, and Classifications
4	Ch. 2
5	Ch. 3 Systems Design: Job-Order Costing
6	Ch. 4 Cost Behavior: Analysis and Use
9	Exam 1
10	Ch. 5 Cost-Volume-Profit Relationships
11	Ch. 6 Variable Costing: A Tool for Management
12	Ch. 6
13	Ch. 7 Activity-Based Costing
16	Ch. 7
17	Exam 2
18	Ch. 8 Profit Planning
19	Ch. 8
20	Ch. 11 Segment Reporting and Decentralization
23	Ch. 11
24	Exam 3
25	Ch. 12 Relevant Costs for Decision Making
26	Ch. 12
27	Ch. 13 Capital Budgeting Decisions
30	Ch. 13 and Comprehensive Makeup
July 1	Final exam

Last day to drop a class with a grade of Q is Friday, June 27<sup>th</sup>.