Course Syllabus

Principles of Management Accounting
Accounting 232.001
Fall 2018

Instructor: Alan D. Campbell, Ph.D. (University of North Texas), CPA (Arkansas and Florida), CMA, Admitted to Practice before the United States Tax Court
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Texts: You may send me text messages to my cell phone number. Please remember to include your name and the course in which you are enrolled so I will know who you are.
E-mail: campbell3a@sfasu.edu
Office Hours: Tuesday and Thursday 9:00 to 11:00 a.m. and 1:30 to 2:00 p.m.
Other times by appointment
Online Hours: Friday 9:00 a.m. to 2:00 p.m.
School: Gerald W. Schlief School of Accountancy
Class Hours: Tuesday and Thursday 3:30 to 4:45 p.m.
Classroom: R. E. McGee Business Building, Room 116

Course Materials

*Financial and Managerial Accounting*, Wild, Shaw, and Chiappetta, 6th Edition. You may buy the book with the McGraw-Hill Connect code or buy it directly from the publisher. However, Connect is NOT required for this course.

A basic calculator will be provided to you free of charge by the date of the first exam. You may use this calculator on the exams. You may NOT use any other calculator on the exams.

Course Description

Introduction to concepts, principles and processes applicable to the collection and reporting of data useful for planning, controlling and decision-making. Prerequisite: ACC 231.

General Objective

To provide students with a basic understanding of management accounting and how managers use management accounting information to help them carry out their managerial functions of planning, controlling, decision making, and performance evaluation.
Course Objectives

Upon successful completion of this course, the student should be able to:

1. Understand how managers can use financial statement analysis to make decisions that improve a company’s efficiency and effectiveness.
2. Understand cost systems and how they help to determine inventories and cost of goods sold on the financial statements and how managers use them to manage a company.
3. Calculate the number of units and sales revenue required to break even or earn a target operating income.
4. Understand how managers use cost-volume-profit analysis to make better tactical decisions.
5. Understand the importance of budgeting as a part of the management function of planning.
6. Calculate standard costs and variances and explain how managers can use them in the controlling function.
7. Understand why standard costing is not as useful in the modern manufacturing world as it was in the 1950s.
8. Define responsibility accounting and understand its importance in evaluating the performance of managers.
9. Define relevant costing and explain how managers use it in decision making.
10. Define the commonly used methods of capital budgeting and how managers use them in making investment decisions.

Program Learning Outcomes

Program learning outcomes define the knowledge, skills, and abilities students are expected to demonstrate upon completion of an academic program. These learning outcomes are regularly assessed to determine student learning and to evaluate overall program effectiveness. You may access the program learning outcomes for your major and particular courses at http://www.sfasu.edu/cob/ug-plo.asp

Cheating and Plagiarism

Cheating and/or plagiarism will not be tolerated. If a student or students are proven to have cheated or plagiarized material, a grade of F will be given for the assignment and, in certain cases, a grade of F may be awarded for the course. See also “Academic Integrity” below.

Attendance Policy

Regular on-time class attendance is expected. You are responsible for all announcements made during class. You are also responsible for getting notes and learning what was covered in class if you have to miss a class. It is disruptive to the other students and the professor when students come to class late, therefore you will not receive the same benefit as the students that arrived on time.
Quizzes (100 Points)

You will take 10 quizzes on D2L on material from chapters in the book and related material discussed in class and/or provided to you by the professor. Each quiz is worth 10 points. Thus, there are 100 total points from quizzes. Each quiz consists of 10 multiple choice questions worth 10 points each. The time limit for each quiz is 60 minutes. If you exceed the time limit, you will be assessed a grade penalty. The quizzes are open to your book, notes, Web sites, and any other materials you want to use. However, you may not receive help from any other person directly or indirectly in taking the quiz. And you may not provide help to any other student directly or indirectly in taking a quiz. You should make every effort to complete a quiz after you have studied the related chapter(s). They are absolutely due before the exam to which they relate.

Exams (500 Points)

You will have three regular exams. Each regular exam is worth 100 points. The comprehensive Final Exam is worth 200 points. The three regular exams consists of 50 multiple choice questions. The comprehensive final exam consists of 100 multiple choice questions. You may use the calculator given to you on exams. You may NOT use any notes or a different calculator.

A Scantron form will be provided to you free of charge to take the exams. Thus, you do not need to bring a Scantron form.

A makeup exam will NOT be given. If you miss an exam, the points possible for that exam will increase the points possible on the Comprehensive Final Exam. To be fair if you take all three regular exams, half of the points earned (out of 200 points possible) will replace the lowest regular exam grade if doing so is to your benefit.

Extra Credit

I do NOT provide any extra credit assignments on an individual basis.

Crossword Puzzles

I will be using crossword puzzles in class to help you learn the terms and concepts in each class. They will also be posted as links on D2L so you can work them again before the related exams. After we go over a crossword puzzle in class, I will post its solution on D2L.

Recorded Lectures

I plan to record lectures using the program Instant Teleseminar. The links to the recorded lectures will be posted on D2L. They will be voice over slides using the slides from the publisher. You should listen to these recorded lectures before coming to class. I recommend that you listen to them at least once more before the related exam.
Class Time

Class time will be spent working the crossword puzzles and going over assigned homework. The solutions to all the questions, exercises, and problems are posted on D2L. However, the solutions may not be as detailed as will be shown in class.

Class Policies

You may record my lectures as long as you do not disturb the class in doing so.

Please remember to turn your cell phones off or to vibrate mode when you enter the classroom.

Homework

Homework is not graded. However, you MUST work homework to learn accounting.

Academic Integrity (4.1)

Academic integrity is a responsibility of all university faculty and students. Faculty members promote academic integrity in multiple ways including instruction on the components of academic honesty, as well as abiding by university policy on penalties for cheating and plagiarism.

Definition of Academic Dishonesty

Academic dishonesty includes both cheating and plagiarism. Cheating includes but is not limited to (1) using or attempting to use unauthorized materials to aid in achieving a better grade on a component of a class; (2) the falsification or invention of any information, including citations, on an assigned exercise; and/or (3) helping or attempting to help another in an act of cheating or plagiarism. Plagiarism is presenting the words or ideas of another person as if they were your own. Examples of plagiarism are (1) submitting an assignment as if it were one's own work when, in fact, it is at least partly the work of another; (2) submitting a work that has been purchased or otherwise obtained from an Internet source or another source; and (3) incorporating the words or ideas of an author into one's paper without giving the author due credit. Please read the complete policy at http://www.sfasu.edu/policies/academic_integrity.asp

Withheld Grades--Grades Policy (5.5)

Ordinarily, at the discretion of the instructor of record and with the approval of the academic chair/director, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F. If students register for the same course in future terms the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average.
Students with Disabilities

To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Human Services Building, and Room 325, 468-3004 / 468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to [http://www.sfasu.edu/disabilityservices/](http://www.sfasu.edu/disabilityservices/).

Acceptable Student Behavior

Classroom behavior should not interfere with the instructor’s ability to conduct the class or the ability of other students to learn from the instructional program (see the Student Conduct Code, policy 10-4). Unacceptable or disruptive behavior will not be tolerated. Students who disrupt the learning environment may be asked to leave class and may be subject to judicial, academic, or other penalties. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc. The instructor shall have full discretion over what behavior is appropriate/ inappropriate in the classroom. Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to the iCare Early Alert Program. This program provides students with recommendations for resources or other assistance that is available to help SFA students succeed.

Grading Policy:

- Quizzes: 10 @ 10 points each on D2L 100
- Regular Exams: 3 @ 100 points each 300
- Comprehensive Final Exam 200

Total Points Possible 600

Grading Scale

- A = 90% and above
- B = 80% to 89%
- C = 70% to 79%
- D = 60% to 69%
- F = 59% and below

I round to the nearest whole percentage point. Thus, a grade average of 79.50% would receive a course grade of B.

To pass the course, the School of Accountancy policy is that you MUST have an average of 60 percent or higher on exams. Thus, you will receive a course grade of F if your overall average is 60 percent or higher, but your average on the exams is under 60 percent. Your quiz grades cannot save you from receiving a course grade of F if your exam grades are less than 60 percent.
This 60 percent is after any curves and the application of the final exam grade replacement policy.

Your quiz grades can cause you to receive any other higher grade. For example, your exam grades are less than 70 percent, but your overall average is higher than 70 percent because of your quiz and homework grades. You would receive a course grade of C.

**Tentative Course Schedule**

<table>
<thead>
<tr>
<th>Date</th>
<th>Chapter</th>
<th>Suggested Homework</th>
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</thead>
<tbody>
<tr>
<td>Tuesday, August 28</td>
<td>Chapter 13</td>
<td>QS 13-1, 13-2</td>
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<td>View the slides on Chapter 13</td>
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<tr>
<td>Thursday, August 30</td>
<td>Chapter 13</td>
<td>QS 13-3, 13-6, 13-8</td>
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<td>Quiz 1 on Chapter 1 on D2L Deadline is before Exam 1</td>
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<tr>
<td>Tuesday, September 4</td>
<td>Chapter 14</td>
<td>QS 14-1, 14-2, 14-3, 14-4, QS 14-5</td>
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<td>View the slides on Chapter 14</td>
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<tr>
<td>Thursday, September 6</td>
<td>Chapter 14</td>
<td>QS 14-7, 14-8, 14-10, 14-11, 14-12</td>
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<td></td>
<td></td>
<td>E 14-3, 14-5</td>
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<td>Quiz 2 on Chapter 14 on D2L. Deadline is before Exam 1</td>
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<tr>
<td>Tuesday, September 11</td>
<td>Chapter 15</td>
<td>QS 15-2, 15-3, 15-4, 15-5</td>
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<td>View the slides on Chapter 15</td>
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<tr>
<td>Thursday, September 13</td>
<td>Chapter 15</td>
<td>QS 15-5, 15-7, 15-8, 15-9, 15-10, 15-11, 15-12</td>
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<tr>
<td>Tuesday, September 18</td>
<td>Chapter 15</td>
<td>QS 15-13 E 15-1, 15-4, 15-5, 15-6, 15-12, 15-14</td>
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<td></td>
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<td>Quiz 3 on Chapter 15 on D2L. Deadline is before Exam 1</td>
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<tr>
<td>Thursday, September 20</td>
<td>Review</td>
<td>Read the Study Guide for Exam 1 (Available on D2L)</td>
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<td></td>
<td>Review the slides for Chapters 13, 14, and 15</td>
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<tr>
<td>Date</td>
<td>Event Description</td>
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<tr>
<td>Tuesday, September 25</td>
<td>Exam 1, 100 Points (You will be provided with a free calculator that you may keep and use on this exam and on future exams.)</td>
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</tr>
</tbody>
</table>
| Thursday, September 27| Chapter 16  
                      | QS 16-1, 16-2, 16-3, 16-4, 16-5, 16-7, 16-8, 16-12  
                      | View the slides on Chapter 16                                                     |
| Tuesday, October 2    | Chapter 17  
                      | QS 17-1, 17-2, 17-4, 17-5, 17-7, 17-11                                          |
                      | View the slides on Chapter 17                                                     |
| Thursday, October 4   | Chapter 17  
                      | QS 17-8, 17-9, 17-10, 17-12, 17-13, 17-14, 17-15  
                      | Quiz 4 on Chapters 16 and 17 on D2L. Deadline is before Exam 2                    |
| Tuesday, October 9    | Chapter 18  
                      | QS 18-2, 18-3, 18-5, 18-6, 18-7                                                   |
                      | View the slides on Chapter 18                                                     |
                      | Read the handout on cost-volume-profit analysis                                    |
                      | Quiz 5 on Chapter 18 on D2L. Deadline is before Exam 2                            |
                      | Read the Study Guide for Exam 2. (Available on D2L)                               |
                      | Review the slides for Chapters 16, 17, and 18                                     |
| Thursday, October 11  | Exam 2, 100 Points. Remember to bring the calculator given to you on Exam 1.       |
| Tuesday, October 16   | Chapter 19  
                      | QS 19-1, 19-2, 19-3, 19-4, 19-5, 19-6                                            |
                      | View the slides on Chapter 19                                                     |
| Thursday, October 18  | Chapter 19  
                      | QS 19-7, 19-8, 19-9, 19-10, 19-11, 19-16                                          |
                      | QS 19-17, 19-18                                                                    |
                      | Quiz 6 on Chapter 19 on D2L. Deadline is before Exam 3                            |
| Tuesday, October 23   | Chapter 20  
                      | View the slides on Chapter 8                                                      |
| Thursday, October 25  | Chapter 20  
                      | QS 20-24, 20-25                                                                  |
Quiz 7 on Chapter 20. Deadline is before Exam 3

Tuesday, October 30
Chapter 21
QS 21-1, 21-2, 21-3, 21-4, 21-5
View the slides on Chapter 21

Thursday, November 1
Chapter 21
QS 21-6, 21-7, 21-8, 21-11, 21-14, 21-15
and Review
Quiz 8 on Chapter 21 on D2L. Deadline is before Exam 3
Read the Study Guide for Exam 3 (Available on D2L)
Review the slides for Chapters 19, 20, and 21

Tuesday, November 6
Exam 3, 100 Points. Remember to bring the calculator given to you on Exam 1.

Thursday, November 8
Chapter 22
QS 22-1, 22-2, 22-4, 22-5, 22-6, 22-8
Read handout on return on investment and residual income
View the slides on Chapter 22

Tuesday, November 13
Chapter 22
QS 22-9, 22-10, 22-11, 22-12, 22-13, 22-15
Quiz 9 on Chapter 22 on D2L. Deadline is before Final Exam

Thursday, November 15
Chapter 23
View the slides on Chapter 23

Tuesday, November 20
No Class – Thanksgiving Holiday Break

Thursday, November 22
No Class – Thanksgiving Holiday Break

Tuesday, November 27
Chapter 23
QS 23-6, 23-7, 23-8, 23-9, 23-10, 23-12, 23-14
QS 23-15

Thursday, November 29
Chapter 24
QS 24-1, 24-2, 24-3, 24-4, 24-5
View the slides on Chapter 24
Tuesday, December 4  Chapter 24  QS 24-6, 24-8, 24-9, 24-10, 24-11, 24-12

Quiz 10 on Chapters 23 and 24 on D2L. Deadline is before Final Exam.

Thursday, December 6  Review

Read the Study Guide for the Final Exam. Available on D2L.

Review the slides for Chapters 13-24

Thursday, December 13  Comprehensive Final Exam, 200 Points. Please remember to bring the calculator give to you on Exam 1. 1:00 to 3:00 p.m.

If you completed all three regular exams and your percentage grade on the final exam is higher than your lowest regular exam grade, half the points earned on the final will replace it.