Instructor: Hayley Kipp, CPA  
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Office Hours: T/TH 4:45 - 5:15 PM; Other times by appointment only  
Online Office Hours: M 5:00 - 6:00 PM  
Class Hours: ACC 232.003 – T/TH 3:30 - 4:45 PM  
Prerequisite: ACC 231

Course Materials:
Financial & Managerial Accounting, Wild & Shaw, 8th edition  
McGraw-Hill Connect access for above listed textbook  
Sharp EL-233S Calculator (to be distributed in class by instructor; do not purchase this)

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

Course Objectives:
1. Understand the objectives of management accounting.  
2. Recognize the ethical issues affecting management accounting.  
3. Use current management accounting terminology.  
4. Describe and apply the different methods of product cost systems to include job order costing, process costing, ABC and standard costing as it relates to manufacturers and service-based enterprises.  
5. Describe and apply cost volume profit analysis.  
6. Analyze accounting information, select relevant data, and prepare reports or models to support the management functions of planning, controlling, coordinating and evaluating.

Cheating and Plagiarism:
Cheating and/or plagiarism will not be tolerated. If a student or students are proved 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 additional details in the “Academic Integrity” section of the Rusche College of Business Syllabus Addendum included herein.

Attendance:
Regular class attendance is expected and strongly encouraged. Please make plans to attend every class and to arrive on time, ready to give full attention to every session. Missing class for any reason may jeopardize performance on exams, assignments, and class projects. While in class, students are expected to conduct themselves in a professional manner. Professionalism includes regular attendance, proper dress, participation in class discussions, civil conduct, and ethical behavior, etc. Please ask if you are unsure what constitutes professional conduct in a particular situation.

Homework:
As noted below in Course Requirements, homework will count for a maximum of 20% of your course grade. Homework assignments will be submitted online through McGraw-Hill Connect. All homework assignments are to be completed by 11:59pm on the due date listed in the tentative course schedule below. If you miss a due date, you lose that chapter’s homework points.

In-Class Time:
Time in class will be spent on lecture, working example and homework problems, and completing cooperative learning projects. The student is responsible for lectures, chapter reading, homework problems, class projects, and all examples worked.

Exams:
Every effort will be made to give exams on the scheduled dates per the syllabus. All dates are tentative and subject to change. No make-up exams will be allowed. With prior approval from the instructor, if a student misses an exam, the COMPREHENSIVE final exam score will be substituted for the missed exam grade. The conditions for grade replacement will be that the student must have an excused absence and must notify the instructor prior to the exam. In the event more than one exam is missed, a grade of zero will be given. There will be no exceptions to this policy.
Grades:
Grades will be posted in D2L upon completion of the grading. The student must notify the instructor within one week of the grade being posted in D2L if they have a question about the grade in order for any grade adjustment to be considered. Waiting until the end of the semester is too late.

Extra Credit/Bonus Points:
Extra credit assignments and bonus points MAY be awarded throughout the semester at the instructor’s discretion. Though these points will be available to everyone in the class, they are not “freebies” and must be earned to count towards the student’s grade. NO INDIVIDUAL EXTRA CREDIT ASSIGNMENTS WILL BE GIVEN IN ANY SITUATION.

Extenuating Circumstances/Emergencies/Illnesses:
In addition to contacting the instructor, the student must immediately contact the Office of Student Rights and Responsibilities at 936.468.2703 if at any time during the semester an unanticipated circumstance causes the student to fall behind in class. Otherwise, the situation will be given no consideration.

Technical Problems:
Although technical problems are no excuse for unfinished assignments, in the event the student should encounter technical difficulties, the student must notify Connect support and the instructor IMMEDIATELY when the problem occurs in order for the situation to be given any consideration at all. IF THE STUDENT WAITS UNTIL THE ASSIGNMENT HAS CLOSED TO REPORT THE PROBLEM, THE ASSIGNMENT WILL NOT BE REOPENED. The student should report the issue by either calling my office or by email. If the student has a problem with Connect, he/she should call 1.800.331.5094 or contact them online at www.mhhe.com/support. Connect has night and weekend hours. When contacting Connect technical support, they will provide a case number which must be included with the correspondence to the instructor. Those that do not follow these instructions will be given NO consideration. Understand that each situation will be handled on an individual basis.

Cell Phones and other Electronic Devices:
Cell phones and all other electronic devices (i.e. iPods, MP3 players, etc.) are to be turned off AND put away during class time. Cell phones may not be used for any purpose during class (not even a calculator). This is mandatory, not a request.

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.

General Student Policies
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 on any assignment or exam; (2) falsifying or inventing 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 one’s own. Examples of plagiarism include, but are not limited to (1) submitting an assignment as if it were one's own work when it is at least partly the work of another person; (2) submitting a work that has been purchased or otherwise obtained from the Internet or another source; and/or (3) incorporating the words or ideas of an author into one's paper without giving the author credit. Penalties may include, but are not limited to reprimand, no credit for the assignment or exam, re-submission of the work, make-up exam, failure of the course, or expulsion from the university. Please read the complete policy at http://www.sfasu.edu/policies/student_academic_dishonesty.pdf

Course Grades (5.5):
At the discretion of the instructor of record and with the approval of the academic unit head, 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, except as allowed through policy related to active military service. If students register for the same course in future semesters, the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average. Please refer to the complete policy at http://www.sfasu.edu/policies/course-grades.pdf.
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), Room 325 in the Human Services Building, 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/.

Student Conduct (10.4):
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 full Student Conduct Code at http://www.sfasu.edu/policies/student-conduct-code.pdf). 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.

Course Requirements:
Homework 20%
Exams (4)* 80%
100%

*Students must have a minimum OVERALL exam average of 60% for the homework grades to count.

NOTE: Bonus points will be added to your lowest exam grade at the conclusion of the semester.

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