ACCOUNTING 5311
Accounting for Management
Gerald W. Schrief School of Accountancy
Fall 2021

Professor: Jose G. Vega, Ph.D
Office: 292K School of Accountancy
Phone: 936-468-1629
E-mail: vegajg1@sfasu.edu
Class Hours: 4:00 pm to 6:30 pm
Office Hours: 7:30 am to 9:30 am MW
Office Hours: 12:30 pm to 1:30 pm MW
Online Hours: 8:am to 12 pm Tuesday

Textbook:

You will need the access code for this course to take the quizzes.

Course Description:
511. Accounting for Management. Use of accounting data in the managerial decision making process and in the analysis and control of business operations. Prerequisite: ACC 501/231 or equivalent and CSC 503.

Program Learning Objectives:
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 the Graduate Program Learning Outcomes Webpage.

Student Learning Objectives:
The student will:
1. Identify various accounting principles as they relate to management accounting.
2. Discuss and analyze various management accounting decision making tools.
3. Demonstrate the ability to identify, assess, and apply the appropriate management accounting rules and principles as they relate to business problems and a variety of accounting related management scenarios.

Technical Requirements:
As you have elected to enroll in an online course, it is your responsibility to acquire a consistent, stable, dependable computer and internet connection with which to complete the assignments for the course by the deadlines indicated on the Course Calendar. It is not the responsibility of the instructor to provide additional time for assignments or an alternative means of completing the course due to technological issues on your part. Just as it is your responsibility to acquire and maintain adequate transportation to attend a face-to-face course, it is your responsibility to secure the technological means to participate in and complete this course.

Quizzes and Cases:
Quizzes will be assigned on MyBusinessCourse website (https://mybusinesscourse.com) and students will have a week to complete each quiz. There will not be any make up quizzes given if a student misses a quiz. These quizzes are designed to strengthen your understanding of the material covered. Furthermore, cases will be assigned during the semester. The cases are used to develop students understanding of applications of managerial accounting.

Performance Assessment:
The final letter grade for each student will be determined on the basis of his/her performances on all the following activities:

**Grading:**
Your grade will be determined as follows:

<table>
<thead>
<tr>
<th>Activity</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>13 Case Studies (10 points each, drop 3 cases)</td>
<td>100</td>
</tr>
<tr>
<td>SAP Navigation</td>
<td>10</td>
</tr>
<tr>
<td>SAP Assignment</td>
<td>40</td>
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<tr>
<td>13 Quizzes (10 points each, drop 3 lowest quizzes)</td>
<td>100</td>
</tr>
<tr>
<td>2 Exams (100 points each)</td>
<td>200</td>
</tr>
<tr>
<td>Final Project</td>
<td>100</td>
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<tr>
<td>Total Points</td>
<td>550</td>
</tr>
</tbody>
</table>

**Grading Scale:**
A = 495 – 550 points, B = 440 – 494 points, C = 385 – 439 points, D = 330 – 384 points, F less than 330 points

**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 General Student Policies included herein on page 3.

**Participation:**
This is a graduate course. Therefore, to perform well in this course, you will need to actively participate in the course. Active participation includes complete all requirements in each content module, discussing topics with your peers and instructor, and maintaining professionalism at all times. Professionalism includes regular involvement, civil conduct, and ethical behavior, etc. Please ask if you are unsure what constitutes professional conduct in a particular situation.

**General Student Policies:**
- **Student Academic Dishonesty (University Policy 4.1)**
  Abiding by university policy is a responsibility of all university faculty and students.
  **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 the [Student Academic Dishonesty Policy Webpage](#).

- **Course Grades (University Policy 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 [Course Grades Policy Webpage](#).

- **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 SFA Disability Services Webpage.

**Student Conduct (University Policy 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 the SFA Student Conduct Code Webpage.) 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.

<table>
<thead>
<tr>
<th>Day</th>
<th>Chapter</th>
<th>Textbook Readings</th>
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</thead>
<tbody>
<tr>
<td>23-Aug</td>
<td>Syllabus: An Introduction to Course</td>
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</tr>
<tr>
<td>30-Aug</td>
<td>1</td>
<td>Managerial Accounting: Tools for Decision Making</td>
</tr>
<tr>
<td>6-Sep</td>
<td>2</td>
<td>Cost Behavior, Activity Analysis, and Cost Estimation</td>
</tr>
<tr>
<td>13-Sep</td>
<td>3</td>
<td>Cost-Volume-Profit Analysis and Planning</td>
</tr>
<tr>
<td>20-Sep</td>
<td>4</td>
<td>Relevant Costs and Benefits for Decision Making</td>
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<tr>
<td>27-Sep</td>
<td>5</td>
<td>Product Costing: Job and Process Operations</td>
</tr>
<tr>
<td>4-Oct</td>
<td>6</td>
<td>Activity-Based Costing, Customer Profitability, and Activity-Based Management</td>
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<tr>
<td>11-Oct</td>
<td>7</td>
<td>Exam I: Due by Oct 11 3:59pm.</td>
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<tr>
<td>18-Oct</td>
<td>8</td>
<td>Additional Topics in Product Costing</td>
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<tr>
<td>25-Oct</td>
<td>9</td>
<td>Operational Budgeting and Profit Planning</td>
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<tr>
<td>1-Nov</td>
<td>10</td>
<td>Standard Costs and Performance Reports</td>
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<tr>
<td>8-Nov</td>
<td>11</td>
<td>Segment Reporting, Transfer Pricing, and Balanced Scorecard</td>
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<tr>
<td>15-Nov</td>
<td>12</td>
<td>Capital Budgeting Decisions</td>
</tr>
<tr>
<td>November 22-26</td>
<td>SAP (Due by Dec 3rd)</td>
<td>No Class - Thanksgiving Weekend</td>
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<tr>
<td>29-Nov</td>
<td>APPENDIX B</td>
<td>Data Analytics</td>
</tr>
<tr>
<td>December 6-10</td>
<td>Final Exam</td>
<td>Final Exam</td>
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</tbody>
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Class Schedule and syllabus is subjected to change at any point during the semester.