ACCOUNTING 5311 -500
Accounting for Management
Gerald W. Schlief School of Accountancy
Fall 2023

Professor: Jose G. Vega, Ph.D
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Class Hours: Online Course
In-Person Office Hours: 9:00 AM – 12:00 PM Monday and Wednesday
Online office hours: 9:00 AM – 11:00 AM Tuesday and Thursday

Textbook:

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

Course Description:
ACCT 5311: Accounting for Management. Use of accounting data in the managerial decision-making process and in the analysis and control of business operations. Prerequisite: ACC 5301/231 or equivalent and CSC 503.

Course Contact Hours and Study Hours
ACCT 5311 is a 3-credit hour online course with approximately 3 hours of classroom equivalent time and 6 hours of out-of-class work per week. Please see the assignments below and the course schedule for the out-of-class assignments.

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 to complete the course assignments 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 managerial accounting applications.
Performance Assessment:
The final letter grade for each student will be determined on the basis of his/her performances in 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 2 cases)</td>
<td>100 points</td>
</tr>
<tr>
<td>13 Quizzes (10 points each, drop 2 lowest quizzes)</td>
<td>100 points</td>
</tr>
<tr>
<td>2 Exams (100 points each)</td>
<td>200 points</td>
</tr>
<tr>
<td>Final Project</td>
<td>100 points</td>
</tr>
<tr>
<td><strong>Total Points</strong></td>
<td><strong>500 points</strong></td>
</tr>
</tbody>
</table>

Grading Scale:
A = 450 – 500 points, B = 400 – 449 points, C = 350 – 399 points, D = 300 – 349 points, F less than 300 points

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: Academic Integrity (4.1)
The Code of Student Conduct and Academic Integrity outlines the prohibited conduct by any student enrolled in a course at SFA. It is the responsibility of all members of all faculty, staff, and students to adhere to and uphold this policy.

Articles IV, VI, and VII of the new Code of Student Conduct and Academic Integrity outline the violations and procedures concerning academic conduct, including cheating, plagiarism, collusion, and misrepresentation. Cheating includes, but is not limited to: (1) Copying from the test paper (or other assignment) of another student, (2) Possession and/or use during a test of materials that are not authorized by the person giving the test, (3) Using, obtaining, or attempting to obtain by any means the whole or any part of a non-administered test, test key, homework solution, or computer program, or using a test that has been administered in prior classes or semesters without permission of the Faculty member, (4) Substituting for another person, or permitting another person to substitute for one’s self, to take a test, (5) Falsifying research data, laboratory reports, and/or other records or academic work offered for credit, (6) Using any sort of unauthorized resources or technology in completion of educational activities.

Plagiarism is the appropriation of material that is attributable in whole or in part to another source or the use of one’s own previous work in another context without citing that it was used previously, without any indication of the original source, including words, ideas, illustrations, structure, computer code, and other expression or media, and presenting that material as one’s own academic work being offered for credit or in conjunction with a program course or degree requirements.

Collusion is the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any provision of the rules on academic dishonesty, including disclosing and/or distributing the contents of an exam.

Misrepresentation is providing false grades or résumés; providing false or misleading information in an effort to receive a postponement or an extension on a test, quiz, or other assignment for the purpose of obtaining an academic or financial benefit for oneself or another individual or to injure another student academically or financially.
Withheld Grades Semester 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 coursework 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 to compute the grade point average. For additional information, go to https://www.sfasu.edu/policies/course-grades-5.5.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), 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 promptly may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/

Student Wellness and Well-Being
SFA values students’ overall well-being, mental health and the role it plays in academic and overall student success. Students may experience stressors that can impact both their academic experience and their personal well-being. These may include academic pressure and challenges associated with relationships, emotional well-being, alcohol and other drugs, identities, finances, etc.

If you are experiencing concerns, seeking help, SFA provides a variety of resources to support students’ mental health and wellness. Many of these resources are free, and all of them are confidential.

On-campus Resources:
The Dean of Students Office (Rusk Building, 3rd floor lobby)
www.sfasu.edu/deanofstudents
936.468.7249
dos@sfasu.edu

SFA Human Services Counseling Clinic Human Services, Room 202
www.sfasu.edu/humanservices/139.asp
936.468.1041

The Health and Wellness Hub “The Hub”
Location: corner of E. College and Raguet St.
To support the health and well-being of every Lumberjack, the Health and Wellness Hub offers comprehensive services that treat the whole person – mind, body, and spirit. Services include:
- Health Services
- Counseling Services
- Student Outreach and Support
- Food Pantry
- Wellness Coaching
- Alcohol and Other Drug Education
  www.sfasu.edu/thehub
  936.468.4008
  thehub@sfasu.edu

Crisis Resources:
- Burke 24-hour crisis line: 1.800.392.8343
- National Suicide Crisis Prevention: 9-8-8
- Suicide Prevention Lifeline: 1.800.273.TALK (8255)
- johCrisis Text Line: Text HELLO to 741-741
## Class Schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Day</th>
<th>Chapter</th>
<th>Textbook Readings</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>28-Aug</td>
<td>1</td>
<td>Syllabus: An Introduction to Course: Managerial Accounting: Tools for Decision Making</td>
</tr>
<tr>
<td>2</td>
<td>4-Sep</td>
<td>2</td>
<td>Cost Behavior, Activity Analysis, and Cost Estimation</td>
</tr>
<tr>
<td>3</td>
<td>11-Sep</td>
<td>3</td>
<td>Cost-Volume-Profit Analysis and Planning</td>
</tr>
<tr>
<td>4</td>
<td>18-Sep</td>
<td>4</td>
<td>Relevant Costs and Benefits for Decision Making</td>
</tr>
<tr>
<td>5</td>
<td>25-Sep</td>
<td>5</td>
<td>Product Costing: Job and Process Operations</td>
</tr>
<tr>
<td>6</td>
<td>2-Oct</td>
<td>6</td>
<td>Activity-Based Costing, Customer Profitability, and Activity-Based Management</td>
</tr>
<tr>
<td>7</td>
<td>9-Oct</td>
<td>7</td>
<td>Additional Topics in Product Costing</td>
</tr>
<tr>
<td>8</td>
<td>16-Oct</td>
<td>Exam I</td>
<td>Over Chapters 1-7</td>
</tr>
<tr>
<td>9</td>
<td>23-Oct</td>
<td>8</td>
<td>Pricing and Other Product Management Decisions</td>
</tr>
<tr>
<td>10</td>
<td>30-Oct</td>
<td>9</td>
<td>Operational Budgeting and Profit Planning</td>
</tr>
<tr>
<td>11</td>
<td>6-Nov</td>
<td>10</td>
<td>Standard Costs and Performance Reports</td>
</tr>
<tr>
<td>12</td>
<td>13-Nov</td>
<td>11</td>
<td>Segment Reporting, Transfer Pricing, and Balanced Scorecard</td>
</tr>
<tr>
<td>13</td>
<td>18-Nov</td>
<td></td>
<td>Thanksgiving Break</td>
</tr>
<tr>
<td>14</td>
<td>27-Nov</td>
<td>12</td>
<td>Capital Budgeting Decisions</td>
</tr>
<tr>
<td>15</td>
<td>4-Dec</td>
<td>Appendix B</td>
<td>Data Analytics</td>
</tr>
<tr>
<td>16</td>
<td>Final Exam</td>
<td></td>
<td>Over Chapters 8-12 &amp; Appendix B</td>
</tr>
</tbody>
</table>

*Class Schedule and syllabus are subject to change at any point during the semester.*