COURSE SYLLABUS
Accounting 5311-500
Accounting for Management
McGee Business Building / Nelson Rusche College of Business
Summer, 2023

Instructor: Dr. Thomas Branton JD, LLM, CPA

Office: Accounting Department / Gerald W. Schlief School of Accountancy

Phone: 936-468-3105

E-mail: brantontm@sfasu.edu. Just a note. Email is the most effective way to contact me. Please email if you have questions about the class, assignments, etc. and I will get back to you promptly. A couple of hints, when you email, please do so to my sfasu.edu account. Oftentimes email sent through D2L I do not receive. In your subject line please type your class number (Acct 5311) That helps me to immediately recognize in what class you are enrolled.

Office Hours: Virtual (on-line) office hours will be from 10:00 to 12:00 on Monday and Wednesday for a total of 4 virtual office hours. Please contact me at brantontm@sfasu.edu to email or chat during these hours.

Structure of the Course: This is the 4-week version of ACCT 5311. It is an online version of the class and designed such that it can be completed without being present on the campus. I also plan to have an interactive discussion using Zoom with you twice a week from 11:00 to 12:00 pm on Tuesday and Thursday. If you participate in these voluntary twice-a-week meetings, you can ask questions about the materials and receive an immediate answer. If you find you cannot participate in the Zoom discussion you may watch the recorded version of the discussion. Prior to Zooming in to these discussions, you should have watched the recorded lecture on the materials to be covered. The actual date for the class is May 30 to June 30, 2023.

Next, let me set your mind at ease about this course. Yes, it is a graduate accounting class and there may be a few actual accounting majors in the class that have multiple accounting courses. However, most of the class are MBA candidates and have at best two or three accounting courses in their background. The good news is that it does not matter. This is a decision-making class and is focused on having you further develop your ability to use accounting information that managers commonly have available to them to make operational decisions for the organization. When we venture into accounting information with some degree of complexity, I will help you understand that information.
Here is the approach I would suggest for the class:

a. On Monday and Tuesday of each week, watch the recorded lectures on the class materials to be covered that week. We will cover roughly 3 chapter a week in the class. These lectures will be on D2L in the chapter folder under the content tab. It would be helpful if you give the chapters to be covered a light reading before watching the lecture on the materials.

b. On Wednesday, tackle the homework on the covered materials. Contact me if you have any questions.

c. On Tuesday and Thursday of each week, Zoom into the interactive discussions on the materials. Especially bring your questions from the lectures you watched the days before. If you cannot attend the zoom discussion, watch the recorded version of the discussion.

d. Over the weekend, tie everything up on the materials covered that week and get ready for the next week.

You may certainly adopt your own customized format for the class. The one suggested above is one that I believe will work for you as you begin the class. I am certainly here to help and guide you through the process. It is new for me as well so together we will be flexible and in turn successful in the class.

Bonus Points:
The interactive zoom discussions we have twice a week are voluntary in terms of attendance but are important to your performance in the class. To encourage your participation, for each zoom discussion you log into and participate you will receive a bonus of 1 point on your lowest exam grade for the semester. Since we will have at least 8 sessions in a 4-week semester you can potentially bank at least 8 points, and perhaps more, to be added to your lowest exam grade. To gain your point you must do the following:

1. Log in at the beginning of the session.
2. Keep your camera on during the session.
3. Remain logged in until the conclusion of the session.
4. I will record your attendance at the conclusion of the session.
5. Keep track of your points.

I realize that some of you will have a time conflict with your participation in the zoom discussions. There is an alternate procedure for you if you want to accumulate the bonus point. I will post on D2L one or two questions covered in the zoom discussion. Simply watch the recorded discussion, make note of the questions, and answer them. Submit your answers into the designated drop box on D2L. You will get your point for the session. Remember, the interactive zoom discussions are voluntary and if you do not participate by zooming in or watching the recorded zoom sessions your final grade is not affected.

I realize that one point per session sounds insignificant. Remember that 10+ points can raise you a letter grade on an exam. It is a terrific way to raise a test grade that is lower than you desired. At the end of the semester, you will be glad you got your points. I hope you will make it your goal to either zoom into the meetings or alternatively watch the recorded zoom and gain your bonus point.

Here is the method behind the madness. In an online or distance learning class it is common for students to feel they are alone in their class studies and not part of a cohesive group. By giving you the opportunity to meet via zoom once a week you become part of a group or cohort. The materials are much easier when you tackle them together and you can see and visit other students taking the class, ask questions, and receive an immediate answer.
Course Materials:
Managerial Accounting, Kulp, Dragoo, Hartgraves and Morse, 9th Edition

Note: We will extensively use the text in the class. You will need it.

Course Description:
Introduction to the concepts, principles, and processes applicable to the collection and reporting of data that is useful for planning, controlling and decision-making. Prerequisite: graduate student status

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

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.

Homework:
As noted below in Course Requirements, homework will count for a maximum of 25% of your course grade. Homework assignments will be submitted online through the publisher’s website. All homework assignments will have a due date so please note it. If you miss a due date, you lose that chapter’s homework points.

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.

Grades:
Grades will be posted in upon completion of the grading. The student must notify the instructor within one week of the grade being posted 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 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 indicate 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.

**Technical Problems**
Although technical problems are no excuse for unfinished assignments, in the event a student should encounter technical difficulties, the student must notify me IMMEDIATELY when the problem occurs in order for the situation to be given any consideration. The student should do so by e-mail.

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**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](http://www.sfasu.edu/cob/ug-plo.asp).

**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 [http://www.sfasu.edu/policies/student_academic_dishonesty.pdf](http://www.sfasu.edu/policies/student_academic_dishonesty.pdf).

**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 [http://www.sfasu.edu/policies/course-grades.pdf](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), 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/).
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 [http://www.sfasu.edu/policies/student-conduct-code.pdf](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:

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<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Homework</td>
<td>33.3%</td>
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<tr>
<td>Exams (two including the final)</td>
<td>66.6%</td>
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Note: Any 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

Tentative Course Schedule

(Changes to the schedule are possible during the semester; it is your responsibility to attend class to get announced changes)

<table>
<thead>
<tr>
<th>Date</th>
<th>Reading Assignment</th>
<th>Homework Assignment</th>
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<tbody>
<tr>
<td>Week of May 30 – June 2nd.</td>
<td>Introduction/Ch. 1</td>
<td>Read chapter 1 and look at the zoom lectures on the chapter. Note that not all topics in the text have lectures. Concentrate on those topics with lectures. Consider other topics as secondary materials. Work on the chap 1 homework and gather questions for the zoom sessions.</td>
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<tr>
<td>Week of May 30 – June 2nd continued</td>
<td>Chapter 2 on cost behavior</td>
<td>Read chapter 2 and look at the selected zoom lectures on the chapter. Complete the chap 1 homework and gather chapter 2 questions for the zoom sessions.</td>
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<tr>
<td>Week of May 30 – June 2nd concluded</td>
<td>Chapter 3 on cost-volume-profit analysis</td>
<td>Read chapter 3 and look at the selected zoom lectures on the chapter. Complete the chap 2</td>
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<tr>
<td>Week of June 5th – June 9th</td>
<td>Chapter 4 on relevant costs and decision making</td>
<td>Read chapter 4 and look at the selected zoom lectures on the chapter. Complete the chap 3 homework and gather chapter 4 questions for the zoom session.</td>
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<tr>
<td>Week of June 5th – June 9th</td>
<td>Chapter 5 on job order and process costing</td>
<td>Read chapter 5 and look at the selected zoom lectures on the chapter. Review the chap 5 homework and gather chapter 5 questions for the zoom session.</td>
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<tr>
<td>Week of June 5th – June 9th</td>
<td>Chapter 6 on Activity based costing</td>
<td>Read chapter 6 and watch the recorded zoom lecture on the chapter. Complete chapter 5 &amp; 6 homework and gather questions for the zoom session.</td>
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<td><strong>Exam 1 this week on chaps 1 – 6.</strong></td>
<td><strong>Exam 1 will open on 6/08/23 and will be due on 6/11/23 at midnight. All homework on 1 through 6 is due.</strong></td>
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<tr>
<td>Week of June 12th – June 16</td>
<td>Chapter 7 on additional topics on product costing</td>
<td>Read chapter 7 and watch the recorded zoom lecture on the chapter. Gather questions for the zoom session.</td>
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<tr>
<td>Week of June 12th – June 16th</td>
<td>Chap 8 on pricing and management. decisions</td>
<td>Complete chapter 7 homework and gather questions for the zoom session. Read chapter 8 and watch the recorded zoom lecture on the chapter. Review the chapter 8 homework and gather questions for the zoom session</td>
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<tr>
<td>Week of June 12th – June 16th</td>
<td>Chapter 9 on budgeting and profit planning</td>
<td>Read chapter 9 and watch the recorded zoom lecture on the chapter. Review the chapter 8 homework and gather questions for the zoom session</td>
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<tr>
<td>Week of June 19 – June 23rd</td>
<td>Chapter 12 on capital budgeting</td>
<td>Read chapter 12 and watch the recorded zoom lecture on the chapter. Review the chapter 7 through 9 homework and gather questions for the zoom session</td>
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<tr>
<td>Week of June 19 – June 23</td>
<td>Appendix A on analysis of financial statements</td>
<td>Read the chapter and watch the recorded zoom lecture on the chapter. Review the homework and gather questions for the zoom session</td>
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<td>Week of June 19 – June 23</td>
<td>Review and catch up on materials</td>
<td>It will all finally come together this week.</td>
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<tr>
<td>Week of June 26th – June 30</td>
<td>Finish materials and Exam 2 on chapters 7, 8, 9, 12, and appendix A this week</td>
<td>Exam 3 on chapters 7, 8, 9, 12, and appendix A this week. Exam will open on 6/28/23 and will be due on 6/30/22 at midnight. All homework on the chapters will be due.</td>
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