Course Syllabus
Maymester 2023
ACC 5333: Adv. Topics Mgmt Accounting

Instructor: Jose “Jay” Vega, PhD
Office: 292K
Office Phone: 936-468-1629
Email: vegajg1@sfasu.edu
Class: MTWR 9:00 pm to 12:15 pm
Office Hours: Monday – Thursday 1:00 pm – 2:00 pm

Required Assigned Cases:
The following are the list of cases we will be covering in Advanced Topics in Management Accounting:
- Airborne Express (A) – Harvard Business School
- Anagene, Inc. – Harvard business school
- Bernard Watch Company: Unravelling The Cost of Voluntary Employee Turnover – Asia Case Research Centre
- Colorscope, Inc. – Harvard Business School
- G.G. Toys – Harvard Business School
- Kanthal (A) and (B) – Harvard Business School
- Morgan Components – IESE Business School
- STIX Furniture – Ivey: Richard Ivey School of Business
- Eastern Talon Transport – Ivey: Richard Ivey School of Business

Course Philosophy:
The course is designed to further develop students’ understanding of costing techniques through case analysis.

Course Objectives:
To develop students’ ability to critically analyze complex situations regarding cost allocation within organizations. At the end of this course, students should have the necessary skills to communicate written and verbal solutions effectively towards realistic costing scenarios.

Quizzes and Cases:
Each class has a quiz and a class discussion over a case.

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

<table>
<thead>
<tr>
<th>Activity</th>
<th>Points</th>
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<tbody>
<tr>
<td>Final Exam</td>
<td>20</td>
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<tr>
<td>Case (class discussion)</td>
<td>80</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>100</strong></td>
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**GRADING SCALE**

<table>
<thead>
<tr>
<th>Total Points Range</th>
<th>Final Grade</th>
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<tbody>
<tr>
<td>90 -100</td>
<td>A</td>
</tr>
<tr>
<td>89.9-80</td>
<td>B</td>
</tr>
<tr>
<td>79.9-70</td>
<td>C</td>
</tr>
<tr>
<td>69.6-60</td>
<td>D</td>
</tr>
<tr>
<td>Below 60</td>
<td>F</td>
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The exam will be an in-class case analysis. **THERE WILL BE NO MAKE-UP EXAM!!!** The exam must be taken at the scheduled time. Lack of preparation or multiple examinations is not acceptable excuses. A missed exam without prior approval and without a documented medical or another legitimate emergency excuse will result in a grade of zero for that exam.

**Absence policy:**
Regular class attendance is expected and is necessary for the successful completion of this course. If a student misses due to illness, family emergency, or any other university excused absence, it is the student’s responsibility to contact the professor and provide evidence of the reason for the absence.

**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).

**Cheating & plagiarism:**
In the accounting profession, ethics is of utmost importance, as numerous stakeholders rely on accounting information to make decisions. It is the intent of the Schlief School of Accountancy to foster and encourage integrity in all of its accounting classes. Therefore, there will be no tolerance of academic dishonesty, including but not limited to, plagiarism, cheating on examinations, papers, or other course-related work, copying or collaborating on assignments without permission, or other inappropriate conduct. Any instances of such academic dishonesty will be documented and reported to the Dean and the student will receive an F in the course.

**Academic Integrity (A-9.1)**
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_dishonesty.pdf](http://www.sfasu.edu/policies/academic_dishonesty.pdf).

**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.

**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/.

Class Policies
When assignments are made that are to be physically or electronically handed to the professor, they are due at the beginning of class. If you are late to class your assignment will not be accepted. Please DO NOT email me in D2L, and only use vegajg1@sfasu.edu email to contact me. Recording and/or videoing the seminar is prohibited.

Attendance:
Regular 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. This class is a seminar-style course; this means that a high portion of your grade depends on you coming to class with assignments complete and ready to discuss the class assignments. Class participation is mandatory. Bring your book to class.

Classroom Behavior:
I do not allow students to have phones out or headphones on or in their ears during class time. If you are late to class, you will not receive any credit for being in a class that day. This includes quizzes, attendance points, etc. Additionally, I reserve the right to dismiss any student from class if they are being disruptive or not following policy.

Academic Dishonesty:
“In the accounting profession, ethics is of utmost importance, as numerous stakeholders rely on accounting information to make decisions. The Schlief School of Accountancy intends to foster and encourage integrity in all of its accounting classes. Therefore, there will be no tolerance for academic dishonesty, including but not limited to plagiarism, cheating on examinations, papers, or other course-related work, copying or collaborating on assignments without permission, or other inappropriate conduct. Any instances of such academic dishonesty will be documented and reported to the Dean, and the student will receive an F in the course.”

Mental Health
SFASU values students’ mental health and the role it plays in academic and overall student success. SFA provides a variety of resources to support student’s mental health and wellness. Many of these resources are free, and all of them are confidential.

On-campus Resources:
SFASU Counseling Services • www.sfasu.edu/counselingservices
Health and Wellness Hub (corner of E. College and Raguet) • 936-468-2401

SFASU Human Services Counseling Clinic • www.sfasu.edu/humanservices/139.asp
Human Services Room 202 • 936-468-1041

Crisis Resources:
Burke 24-hour crisis line 1(800) 392-8343
Suicide Prevention Lifeline 1(800) 273-TALK (8255)
Crisis Text Line: Text HELLO to 741-741
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<thead>
<tr>
<th>Day</th>
<th>Chapter</th>
<th>Textbook Readings</th>
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<tbody>
<tr>
<td>May 8th</td>
<td></td>
<td>Syllabus: Discuss the Class</td>
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<tr>
<td>May 9th</td>
<td></td>
<td>Case I</td>
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<tr>
<td>May 10th</td>
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<td>May 16th</td>
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<tr>
<td>May 23rd</td>
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*The schedule is subject to change*