Course Syllabus

Accounting for Management
ACCT 5311.500

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Phone: 1820
Office: BUS 292D

Office Hours: Online, 8-10 AM M-TH
Department: Accounting
Class meeting time and place: Asynchronous Online

Course Description
Use of accounting data in the managerial decision-making process and in the analysis and control of business operations

Course Contact Hours and Study Hours
Please keep in mind that, under federal financial aid eligibility requirements, HOP policy 02-207 defines the credit hour as “(1) Not less than one hour of classroom or direct faculty instruction and a minimum of two hours out-of-class student work each week for approximately fifteen weeks for one semester hour of credit, or the equivalent amount of work over a different amount of time, or (2) at least an equivalent amount of work as outlined in item 1 above for other academic activities as established by the institution including laboratory work, internships, practicum, studio work, and other academic work leading to the award of credit hours.” So, for instance, a 3-credit hour face-to-face course in the fall term should approximate 3 hours of classroom time/direct instruction and at least 6 hours of out-of-class work per week. Online or hybrid courses should employ various strategies for creating student-professor contact and are held to the same standard for contact hours and out-of-class work as face-to-face classes.

Student Learning Outcomes
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 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.

Text and Materials

Course Requirements
Homework
The old saying “practice makes perfect” fits perfectly into the study of accounting. The more times you can review content and work out problems, the deeper the understanding you will have of the material. Therefore, for each section of the course you will complete a homework assignment. You will have one attempt per assignment, but you will be
allowed to check (and correct) your answers as you go. Homework assignments will be due at 11:59 PM on Tuesdays, Thursdays, and Saturdays. If this does not fit within your schedule, you are encouraged to work ahead so you can complete these assignments before they are due.

**Data Analytics Assignments**
Not only has the world changed with the use of Big Data, but the accounting profession has also radically shifted to include more data analytics. Therefore, you will complete a Data Analytics Assignment that will utilize data analytics to apply the concepts covered that week.

You will find these assignments in the MyBusinessCourse learning page. They are not timed, and must be completed by 11:59 PM each Sunday.

**Quizzes**
Each week, we will have a section quiz covering the material covered during that week. The quizzes will have a 1-hour time limit, and will be found in the MyBusinessCourse learning page. The quizzes will utilize the lockdown browser available through this application. Quizzes must be completed by 11:59 PM on the date listed in the course calendar.

**Final Project**
Students graduating with a master’s degree in business are expected to be able to analyze financial statements. Therefore, you will be required to select a publicly traded company, find the 10-K (annual financial statements), and prepare an analysis on these statements based on the information found in Appendix A. You will perform a vertical and horizontal analysis, along with an analysis of various measures of the firm’s performance, liquidity, and solvency. Most importantly, you will write a report to succinctly summarize the detail of the findings of your analysis.

**Grading Policy**

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Number of Assignments</th>
<th>Course Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homework Assignments</td>
<td>12</td>
<td>30%</td>
</tr>
<tr>
<td>Data Analytics Assignments</td>
<td>4</td>
<td>30%</td>
</tr>
<tr>
<td>Quizzes</td>
<td>4</td>
<td>30%</td>
</tr>
<tr>
<td>Final Project</td>
<td>1</td>
<td>10%</td>
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</table>

**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. For additional information, go to https://www.sfasu.edu/docs/hops/04-106.pdf.

Withheld Grades Semester Grades (HOP policy 02-206)
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/docs/hops/02-206.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 sfasu.edu/disabilityservices.

Please copy everything below and paste it into your course syllabus.

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
sfasu.edu/deanofstudents
936.468.7249
dos@sfasu.edu

SFA Human Services Counseling Clinic
Human Services, Room 202
sfasu.edu/humanservices/clinics-labs/counseling-clinic
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

sfasu.edu/thehub
936.468.4008 or thehub@sfasu.edu

Other 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
- johCrisis Text Line: Text HELLO to 741-741

<table>
<thead>
<tr>
<th>Course Calendar*</th>
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<tbody>
<tr>
<td><strong>Week</strong></td>
<td><strong>Topic</strong></td>
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</table>
| 1 | Ch. 1: Managerial Accounting: Tools for Decision Makers & Appendix B: Data Analytics | Read Ch. 1 & Appendix B
Watch eLectures and guided solutions
**Tuesday:** Complete Ch. 1 Homework
**Tuesday:** Complete Appendix B Homework |
| | Ch. 2: Cost Definitions, Behavior, and Estimation | Read Ch. 2
Watch eLectures and guided solutions
**Thursday:** Complete Ch. 2 Homework |
| | Ch. 3: Cost-Volume-Profit Analysis and Planning | Read Ch. 3
Watch eLectures and guided solutions
**Saturday:** Complete Ch. 3 Homework
**Sunday:** Complete Ch. 1-3 Data Analytics Assignment
**Sunday:** Complete Ch. 1-3 Quiz |
| 2 | Ch. 4: Using Relevant Costs and Differential Analysis for Decision-Making | Read Ch. 4
Watch eLectures and guided solutions
**Tuesday:** Complete Ch. 4 Homework |
| | Ch. 5: Product Costing: Job and Process Operations | Read Ch. 5
Watch eLectures and guided solutions
**Thursday:** Complete Ch. 5 Homework |
| | Ch. 6: Activity-Based Costing, Customer Profitability, and Activity-Based Management | Read Ch. 6
Watch eLectures and guided solutions
**Saturday:** Complete Ch. 6 Homework
**Sunday:** Complete Ch. 4-6 Data Analytics Assignment
**Sunday:** Complete Ch. 4-6 Quiz |
| 3 | Ch. 7: Additional Topics in Product Costing | Read Ch. 7
Watch eLectures and guided solutions
**Tuesday:** Complete Ch. 7 Homework |
| | Ch. 8: Decision-Making: Pricing and Product Cost Management | Read Ch. 8
Watch eLectures and guided solutions
**Thursday:** Complete Ch. 8 Homework |
| | Ch. 9: Operational Budgeting and Profit Planning | Read Ch. 9
Watch eLectures and guided solutions
**Saturday:** Complete Ch. 9 Homework
**Sunday:** Complete Ch. 7-9 Data Analytics Assignment
**Sunday:** Complete Ch. 7-9 Quiz |
| 4 | Ch. 10: Standard Costs and Performance Reports | Read Ch. 10
Watch eLectures and guided solutions |
<table>
<thead>
<tr>
<th>Chapter</th>
<th>Topic</th>
<th>Due Date</th>
<th>Read</th>
<th>Watch</th>
<th>Complete Homework</th>
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<tbody>
<tr>
<td>Ch. 10</td>
<td>Performance Measurement using Segment Reporting, Transfer Pricing, and Balanced Scorecard</td>
<td>Tuesday</td>
<td>Ch. 11</td>
<td>eLectures and guided solutions</td>
<td>Ch. 10 Homework</td>
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<tr>
<td>Ch. 11</td>
<td>Capital Budgeting Decisions</td>
<td>Wednesday</td>
<td>Ch. 12</td>
<td>eLectures and guided solutions</td>
<td>Ch. 11 Homework</td>
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<tr>
<td>Appendix A</td>
<td>Managerial Analysis of Financial Statements</td>
<td>Thursday</td>
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<td>Friday</td>
<td>Select Company for Final Project</td>
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<td>Saturday</td>
<td>Complete Ch. 10-12 Data Analytics Assignment</td>
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<td>Sunday</td>
<td>Complete Ch. 10-12 Quiz</td>
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* Dates may change at the discretion of the instructor. All times listed are Central Standard Time.