

ACCT 2123 Managerial Accounting Spring 2016

Instructor: BuRyung Brian Lee
Section # and CRN: Section: PO3; CRN: 20586
Office Location: Agriculture/Business Multipurpose Building #457
Office Phone: 936-261-9258
Email Address: brlee@pvamu.edu
Office Hours: Main campus: 10:00 am to 12:30 pm & 1:50 to 2:20 pm on T/Th
 Noon to 2:00 pm on Friday
 NW campus: 30 minutes prior and after a class meeting
 Virtual meeting: 6:00 pm to 7:00 pm on Monday or scheduled time
Mode of Instruction: Traditional mode (face-to-face)
Course Location: Room 115
Class Days & Times: 12:30 – 1:50 p.m. on T/Th
Catalog Description: Instruction in the managerial decision-making functions using accounting information. Review of internal accounting information systems for planning, monitoring, and decision making with an emphasis on manufacturing cost, budgeting, product pricing, and CVP relationships.
Prerequisites: ACCT 2113 or equivalent financial accounting
Co-requisites:
Required Texts: Garrison, Noreen, and Brewer, Managerial Accounting, 15th Edition, McGraw Hill Irwin Publishing

Student Learning Outcomes: The goal of this course is to equip accounting students with skills and knowledge to produce and use accounting information in the managerial planning and control process.

	Upon successful completion of this course, students will be able to:	Program Learning Outcome # Alignment	Core Curriculum Outcome Alignment
1	Understand the accounting concepts used in the business environment of today	BBA1, 2, 3	
2	Know cost related terms and concepts.	BBA1	
3	Use job order and process costing.	BBA1	
4	Understand cost-volume-profit relationships and how to use these in breakeven analysis.	BBA1	
5	Know how to use variable costing.	BBA1	
6	Prepare a master budget.	BBA1	
7	Use standard costs as a performance measurement.	BBA1	
8	Prepare a flexible budget and perform overhead analysis.	BBA1	
9	Understand segmental reporting and the effects of decentralization on performance measurements.	BBA1,3	
10	Determine and use relevant costs in decision making	BBA1	

BBA 1: Mastery of Content; BBA 2: Ethics; BBA 3: Global Perspective

Major Course Requirements: three tests and Excel project

Method of Determining Final Course Grade

Course Grade Requirement	Value
Two mid-term tests	200 points
Final test	150 points
Excel project	50 points
Participation	50 points
Total:	450 points

Grading Criteria and Conversion: (note: the grade cut-offs may be adjusted if the instructor deems it necessary)
A = 90%; B = 80%; C = 70%; D = 60%; F = 50%

Course Procedures or Additional Instructor Policies

Exam Policy:

All exams are comprised of both objective and essay questions. No makeup examinations will be allowed except under extenuating circumstances; then, the student should receive approval from the instructor prior to the scheduled exam by presenting the required documents.

Submission of the Excel project:

The student chooses one managerial accounting topic that is covered in this course and implements a mini-sized managerial accounting information system using Excel. The final project should manifest the proficiency in using Excel by including a variety of Excel formulas and functions. The Excel project file should be submitted to the instructor at brlee@pvamu.edu via e-mail by April 13; its hard copy is due at the beginning of the April 14 class meeting.

Semester Calendar		
Week	Learning Topics	Remark
1/19	Ch1. Managerial Accounting: An Overview	Q1-1,4,5,6; E1-7,9
1/26	Ch2. Managerial Accounting and Cost Concepts	E2-4,5,6,10,13,14
2/2	Ch3. Job Order Costing	E3-1,2,4,6,7,12
2/9	Ch4. Process Costing	E4-2,3,4,5,6
2/16	Review and mid-term test I	Test on Feb 18
2/23	Ch5. Cost-Volume-Profit Relationships	E5-1,4,6,7,16
3/1	Ch6. Variable Costing and Segment Reporting: Tools for Management	E6-1,2,3,4,5
3/8	Ch8. Master Budgeting	Q8-1 through 10; E8-1,2,3,4
3/22	Ch9. Flexible Budget and Performance Analysis	Q9-1,2,3; E9-1,2,3
3/15	SPRING BREAK WEEK	
3/29	Review and mid-term II	Test on March 31
4/5	Ch10. Standard Costs and Variances	Q10-1 through 8; E10-1,2,3,4
4/12	Continued	Excel project due on April 13
4/19	Ch11. Performance Measurement in Decentralized Organizations	E11-1,2,3,5,6,9
4/26	Ch12. Differential Analysis: The Key to Decision Making	Q12-1 through 10; E12-2,3,4,5,7,10
5/3	Review for the final test	
5/4 through 10	Final Exam Period	

Student Support and Success

John B. Coleman Library

The library and its partners have as their mission to provide resources and instructional material in support of the evolving curriculum, as a partner in Prairie View A&M University's mission of teaching, research, and service and to support the University's core values of access and quality, diversity, leadership, relevance, and social responsibility through emphasis on ten key areas of service. It maintains library collections and access both on campus, online, and through local agreements to further the educational goals of students and faculty. <https://www.pvamu.edu/library/> Phone: 936-261-1500

The Learning Curve (Center for Academic Support)

The Learning Curve offers Tutoring via peer tutoring. The services include workshops (i.e., Save My Semester, Recalculate Your Route), seminars (i.e., Tools You Can Use: TI-84), group review sessions (i.e., College Algebra Topic Reviews, GRE Preparation), group study opportunities (i.e., TSIA, HESI, Study Break, Exam Cram), and test-taking strategies (How to take Notes, Study Buddy, 5 Day Study Guide). The Learning Curve is a nationally certified tutoring program through the National Tutoring Association. The peer tutors are trained and certified by the coordinator each semester. Location: J.B. Coleman Library Rm. 207F. Phone: 936-261-1561

Writing Center

The Writing Center provides student consultants on all aspects of the writing process and a variety of writing assignments. Writing Center consultations assist students in such areas as prewriting, brainstorming, audience awareness, organization, research, and citation. Students taking on-line courses or courses at the Northwest Houston Center or College of Nursing may consult remotely or by email. Location: Hilliard Hall Rm. 121. Phone: 936-261-3724.

Student Counseling Services

The Student Counseling Services unit is in Franklin Health Center Rm. 226. Phone: 936-261-3564

Testing

The Department of Testing administers College Board CLEP examinations, the HESI A2 for pre-nursing majors, LSAT for law school applicants and MPRE for second-year law students, the Experiential Learning Portfolio option, the Texas Success Initiative (TSI) Assessment, which determines college readiness in the state, and exam proctoring, among other service such as SAT and ACT for high school students. Location: Delco Rm. 141. Phone: 936-261-4286

Office of Diagnostic Testing and Disability Services

As a federally-mandated educational support unit, the Office of Disability Services serves as the repository for confidential disability files for faculty, staff, and students. For persons with a disability, the Office develops individualized ADA letters of request for accommodations. Other services include: learning style inventories, awareness workshops, accessibility pathways, webinars, computer laboratory with adapted hard and software, adapted furniture, proctoring of non-standardized test administrations, ASL interpreters, ALDs, digital recorders, livescribe, Kurtzweil, and a comprehensive referral network across campus and the broader community. Location: Evans Hall Rm. 317. Phone: 936-261-3585

Veteran Affairs

The Veterans Services office in Evans Hall Rm. 323. Phone: 936-261-3563

Office for Student Engagement

The Office for Student Engagement delivers comprehensive programs and services designed to meet the co-curricular needs of students. The Office implements inclusive and accessible programs and services that enhance student development through exposure to and participation in diverse and relevant social, cultural, intellectual, recreational, community service, leadership development and campus governance. Location: Memorial Student Center Rm. 221. Phone: 936-261-1340

Career Services

The Career Services office in Evans Hall Rm. 217. Phone: 936-261-3570

University Rules and Procedures

Disability Statement (Also See Student Handbook):

If you believe you have a disability requiring an accommodation, please contact Disability Services, in Evans Hall, Room 317, or call 936-261-3585/3.

Academic Misconduct (See Student Handbook):

You are expected to practice academic honesty in every aspect of this course and all other courses. Make sure you are familiar with your Student Handbook, especially the section on academic misconduct. Students who engage in academic misconduct are subject to university disciplinary procedures.

Forms of Academic Dishonesty:

1. Cheating: deception in which a student misrepresents that he/she has mastered information on an academic exercise that he/she has not mastered; giving or receiving aid unauthorized by the instructor on assignments or examinations.
2. Academic misconduct: tampering with grades or taking part in obtaining or distributing any part of a scheduled test.
3. Fabrication: use of invented information or falsified research.
4. Plagiarism: unacknowledged quotation and/or paraphrase of someone else's words, ideas, or data as one's own in work submitted for credit. Failure to identify information or essays from the Internet and submitting them as one's own work also constitutes plagiarism.

Nonacademic Misconduct (See Student Handbook)

The university respects the rights of instructors to teach and students to learn. Maintenance of these rights requires campus conditions that do not impede their exercise. Campus behavior that interferes with either (1) the instructor's ability to conduct the class, (2) the inability of other students to profit from the instructional program, or (3) campus behavior that interferes with the rights of others will not be tolerated. An individual engaging in such disruptive behavior may be subject to disciplinary action. Such incidents will be adjudicated by the Dean of Students under nonacademic procedures.

Sexual Misconduct (See Student Handbook):

Sexual harassment of students and employers at Prairie View A&M University is unacceptable and will not be tolerated. Any member of the university community violating this policy will be subject to disciplinary action.

Title IX Statement

Prairie View A&M University (PVAMU) is committed to supporting students and complying with the Texas A&M University System non-discrimination policy. It seeks to establish an environment that is free of bias, discrimination, and harassment. If you experience an incident of sex- or gender-based discrimination, including sexual harassment, sexual assault or attempted sexual assault, we encourage you to report it. While you may talk to a faculty member about an incident of misconduct, the faculty member must report the basic facts of your experience to Ms. Alexia Taylor, PVAMU's Title IX Coordinator. If you would like to speak with someone who may be able to afford you privacy or confidentiality, there are individuals who can meet with you. The Title IX Coordinator is designated to handle inquiries regarding non-discrimination policies and can assist you with understanding your options and connect you with on- and off-campus resources. The Title IX Coordinator can be reached by phone at 936-261-2123 or in Suite 013 in the A.I. Thomas Administration Building.

Class Attendance Policy (See Catalog for Full Attendance Policy)

Prairie View A&M University requires regular class attendance. Attending all classes supports full academic development of each learner whether classes are taught with the instructor physically present or via distance learning technologies such as interactive video and/or internet.

Excessive absenteeism, whether excused or unexcused, may result in a student's course grade being reduced or in assignment of a grade of "F". Absences are accumulated beginning with the first day of class during regular semesters and summer terms. Each faculty member will include the University's attendance policy in each course syllabus.

Student Academic Appeals Process

See the university catalog.