



ACCT 5310 - Managerial Accounting & Control
Spring 2024

Instructor: Anish Menon
Section #: N01; CRN: 22574
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Office: TR 11:00 – 12.20 p.m. and 2:00 – 3.20 p.m. at my office. Others by appointment.

Mode of Instruction: Face to face

Course Location: Northwest Houston Center 123

Class Days & Times: Tuesdays: 6.00 pm – 8:50 pm

Catalog Description: *ACCT 5310 Managerial Accounting: 3 Semester hours*

The interpretation and use of accounting data for management purposes in the areas of cost accounting, budgets, standards, production costing, distribution costing, and special analyses.



Prerequisites: ACCT 5003 or ACCT 2123 or equivalent
Co-requisites: None


Required Texts:

1. Noreen, Brewer, and Garrison, Managerial Accounting for Managers (6th edition), McGraw-Hill. ISBN10: 1264100590 | ISBN13: 9781264100590
2. Connect Access Card for Managerial Accounting for Manager
The e-book with Connect is available online from McGraw Hill.
You may receive a two weeks' courtesy access to your course material from McGraw Hill. After two weeks, your work will be saved, and you must purchase access.

Purchase from Connect integrated in Canvas:

Purchase Connect access through your Canvas account. Login to your school's Canvas account, and enter your course, then click on the Connect link, which will take you to the Connect registration page where you can follow the prompts. At that time, you will need to do one of the following:

- Enter your access code 
- Purchase access online 

- Begin your 14-day Temporary Access period 

The following video outlines how to do your connect registration.

<http://video.mhhe.com/watch/4q72PpEpzkXAd3hW4o52c8?>

Please note: After you register, you will have the option to purchase a low-cost, binder-ready, loose-leaf, print-version of the text through Connect. This is optional. If you choose to purchase a copy, a full-color, loose-leaf version will be shipped to you.

Course Learning Objectives:

	Upon successful completion of this course, students will be able to:	Student Learning Outcome # Alignment
1	Apply relevant accounting practice in the domestic and global business environments where a firm is operating.	MBA 1, 2, 3
2	Provide accounting data for managerial decisions in the areas, such as marketing and production.	MBA 1
3	Analyze cost accounting applications.	MBA 1
4	Prepare budgets for different business processes.	MBA 1
5	Understand different production costing methods: activity-based costing, job-order costing, and process costing.	MBA 1
6	Perform quantitative analysis of financial data for managerial decisions.	MBA 1
7	Analyze cost-volume-profit relationships.	MBA 1
8	Implement an appropriate control system.	MBA 1
9	Evaluate the performance of decentralized units in the global environment.	MBA 1, 3
10	Determine and use relevant costs in decision making.	MBA 1

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

Major Course Requirements: three tests, quizzes, assignments, and participation

Method of Determining Final Course Grade

Course Grade Requirement	Total
1) Assessments	110
2) Concept Overview Videos	110
3) Data Analytics Assignments	110
4) Discussion	70
4) Exams	600
Total:	1000

Grading Criteria and Conversion:

- A = 90% - 100% (900-1,000 points)
- B = 80% -89% (800-899 points)
- C = 70% -79% (700-799 points)
- D = 60%-69% (600-699 points)
- F = below 59% (0-590 points)

Detailed Description of Major Assignments:

Assignment Title or Grade Requirement	Description
Assessments	Each chapter has an assessment designed to measure the student's understanding of the chapter materials. The assessments are to be completed and submitted online through the <i>McGraw-Hill Connect</i> software. All quizzes are due before 04/29/2024.
Concept Overview Videos	Concept overview videos provide an explanation of various topics in the chapter after which you will be asked questions on that topic. Based on your confidence in your answer and your ability to answer the questions correctly, you will be guided through the reading until a sufficient level of mastery is achieved. This guided reading is to be completed and submitted online through the <i>McGraw-Hill Connect</i> software. All exercises are due before 04/29/2024.
Data Analytics Assignments	Each chapter has a data analytics assignment to measure the student's understanding of the chapter materials. The data analytics assignments are to be completed and submitted online through the <i>McGraw-Hill Connect</i> software. All quizzes are due before 04/29/2024.
Discussions	All students must fully participate in adding value to the learning process. This includes but is not limited to asking relevant questions and providing examples for the concepts being discussed in class.
Examinations	All three examinations will be administered in a face-to-face setting and must be completed at the designated time. No exemptions allowed.

Course Procedures or Additional Instructor Policies

GRADING POLICY:

Assessments, Concept Overview Videos, and Data Analytics assignments will be given on each chapter. All Quizzes, Homework and Smart book assignments must be completed using the online software. In addition to learning and applying accounting concepts by using this software, the computerized assignments will allow the student to further develop computer skills and get immediate feedback on homework. **The software will not allow a student to submit homework "after" the posted due date.** In this course, each student must work homework problems to gain a complete understanding of the subject matter. **The due date for all Assessments, Concept Overview Videos, and Data Analytics assignments is 04/29/2024.**

Each student will also be expected to review and complete problems that will be discussed "in-class". It is imperative that each student reads an assigned chapter **before** it is discussed in class. This should allow the student to better understand the materials and assist the student in completing in-class problem assignments. Students may be required to research topics related to ethical issues in accounting and business. Students should bring the articles to class for discussion.

Course Calendar

Tuesday of each week	Learning Topics	Remark
January 16	Chapter 1	Managerial Accounting Concepts
January 23	Chapter 2	Cost-Volume-Profit
January 30	Chapter 3	Job Order Costing
February 6	Chapter 4	Variable Costing
February 13	Exam 1	
February 20	Chapter 5	Activity Based Costing
February 27	Chapter 6	Differential Analysis
March 5	Chapter 7	Capital Budgeting Decisions
March 12	Spring Break	
March 19	Chapter 8	Master Budgeting
March 26	Exam 2	
April 2	Chapter 9	Flexible Budgets
April 9	Chapter 10	Standard Costs
April 16	Chapter 11	Performance Measurement
April 23	Exam 3	

Student Support and Success

John B. Coleman Library

The John B. Coleman Library's mission is to enhance the scholarly pursuit of knowledge, to foster intellectual curiosity, and to promote life-long learning and research through our innovative services, resources, and cultural programs, which support the Prairie View A&M University's global mission of teaching, service, and research. It maintains library collections and access both on campus, online, and through local agreements to further the educational goals of students and faculty. [Library Website](#) Phone: 936-261-1500

Academic Advising Services

Academic Advising Services offers students various services that contribute to student success and lead toward graduation. We assist students with understanding university policies and procedures that affect academic progress. We support the early alert program to help students connect to success early in the semester. We help refer students to the appropriate academic support services when they are unsure of the best resource for their needs. Faculty advisors support some students in their respective colleges. Your faculty advisor can be identified in PantherTracks. Advisors within Academic Advising Services are available to all students. We are located across campus. Find your advisor's location by academic major on the [advising website](#). Phone: 936-261-5911

The University Tutoring Center

The University Tutoring Center (UTC) offers free tutoring and academic support to all registered PVAMU students. The mission of the UTC is to help provide a solid academic foundation that enables students to become confident, capable, independent learners. Competent and caring staff and peer tutors guide students in identifying, acquiring, and enhancing the knowledge, skills, and attitudes needed to reach their desired goals. Tutoring and academic support are offered face-to-face in the UTC and virtually in online sessions. Other support services available for students include Supplemental Instruction, Study Breaks, Academic Success Workshops, and Algebra Study Jam. Location: J. B. Coleman Library, Rm. 307; Phone: 936-261-1561; Email: pvtutoring@pvamu.edu; [University Tutoring Website](#)

Writing Center

The Writing Center provides well-trained peer tutors to assist students with writing assignments at any stage of the writing process. Tutors help students with various writing tasks from understanding assignments, brainstorming, drafting, revising, editing, researching, and integrating sources. Students have free access to Grammarly online writing assistance. Grammarly is an automated proofreading and plagiarism detection tool. Students must register for Grammarly by using their student email address. In addition, students have access to face-to-face and virtual

tutoring services either asynchronously via email or synchronously via Zoom. Location: J. B. Coleman Library, Rm. 209; Phone: 936-261-3724; [Writing Center Website](#), [Grammarly Registration](#)

Panther Navigate

Panther Navigate is a proactive system of communication and collaboration between faculty, academic advisors, and students that is designed to support student success by promptly identifying issues and allowing for intervention. Panther Navigate helps students by providing a central location to schedule advising appointments, view campus resources, and request assistance. Students who recognize that they have a problem that negatively affects their academic performance or ability to continue school may self-refer an academic early alert. To do so, students will log in to Canvas and click on Student Alerts on the left sidebar within a course. Students also have the option to download the Navigate Student app. Phone: 936-261-5902; [Panther Navigate Website](#)

Student Counseling Services

The Student Counseling Services offers a range of services and programs to assist students in maximizing their potential for success: short-term individual, couples, and group counseling, as well as crisis intervention, outreach, consultation, and referral services. The staff is licensed by the State of Texas and assists students who are dealing with academic skills concerns, situational crises, adjustment problems, and emotional difficulties. Information shared with the staff is treated confidentially and in accordance with Texas State Law. Location: Hobart Taylor, 2nd floor; Phone: 936-261-3564; [Health & Counseling Center Website](#)

Office of Testing Services

The Office of Testing Services serves to facilitate and protect the administration of educational and professional exams to aid students, faculty, staff, and the community in their academic and career goals. We provide proctoring services for individuals who need to take exams for distance or correspondence courses for another institution, exams for independent study courses, or make-up exams. In order for a proctored exam to be administered by our office, the instructor of the course must first submit the online PVAMU Testing Services – Test Proctoring Form (this form can only be completed by the instructor) to the Office of Testing Services 72 hours prior to the first exam being administered. Once the Test Proctoring Form has been submitted, the instructor will inform their testers so they can then register for an appointment with our office on one of the selected proctored exam test dates within the testing window for the exam and pay the applicable fees. To access the OTS – Test Proctoring Form, to schedule a proctored exam appointment, or to find more information about our proctoring services, please visit the [OTS – Proctoring Service website](#). Location: Wilhelmina Delco, 3rd Floor, Rm. 305; Phone: 936-261-3627; Email: aetesting@pvamu.edu; [Testing Website](#)

Office of Diagnostic Testing and Disability Services

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, contact the Office of 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 non-standardized test administrations, ASL interpreters, ALDs, digital recorders, Livescribe, and a comprehensive referral network across campus and the broader community. Location: Hobart Taylor, Rm. 1D128; Phone: 936-261-3583; [Disability Services Website](#)

Center for Instructional Innovation and Technology Services (CIITS)

Distance Learning, also referred to as Distance Education, is the employment of alternative instructional delivery methods to extend programs and services to persons unable to attend classes in the traditional manner. CIITS supports student learning through online, hybrid, web-assist, and 2-way video course delivery. For more details and contact information, visit [CIITS Student Website](#). Phone: 936-261-3283 or email: ciits@pvamu.edu.

Veteran Affairs

Veteran Services works with student veterans, current military, and military dependents to support their transition to the college environment and continued persistence to graduation. The Office coordinates and certifies benefits for both the G.I. Bill and the Texas Hazlewood Act. Location: Evans Hall, Rm. 102; Phone: 936-261-3563; [Veteran Affairs Website](#)

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; [Student Engagement Website](#)

Center for Careers & Professional Development

This center supports students through professional development, career readiness, and placement and employment assistance. The center provides one-on-one career coaching, interview preparation, resume and letter writing, and career exploration workshops and seminars. Services are provided for students at the Northwest Houston Center and College of Nursing in the Medical Center twice a month or on a requested basis. Distance Learning students are encouraged to visit the center website for information regarding services provided. Location: Anderson Hall, 2nd floor; Phone: 936-261-3570; [Center for Careers & Professional Development Website](#)

University Rules and Procedures

Academic Misconduct

Academic dishonesty is defined as any form of cheating or dishonesty that has the effect or intent of interfering with any academic exercise or fair evaluation of a student's performance. The college faculty can provide additional information, particularly related to a specific course, laboratory, or assignment.

You are expected to practice academic honesty in every aspect of this course and all other courses. Make sure you are familiar with the *University Administrative Guidelines on Academic Integrity*, which can be found on the [Academic Integrity webpage](#). Students who engage in academic misconduct are subject to university disciplinary procedures. As listed in the *University Administrative Guidelines on Academic Integrity*, the University Online Catalog, and the Student Code of Conduct, the following are examples of prohibited conduct. This list is not designed to be all-inclusive or exhaustive. In addition to academic sanctions, any student found to have committed academic misconduct that is also a violation of criminal law may also be subject to disciplinary review and action by the Office of Student Conduct (as outlined in the Student Code of Conduct).

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 learned, giving or receiving aid unauthorized by the instructor on assignments or examinations. Examples: unauthorized use of notes for a test; using a "cheat sheet" on a quiz or exam; any alteration made on a graded test or exam which is then resubmitted to the teacher;
2. **Plagiarism**: Careless or deliberate use of the work or the ideas of another; representation of another's work, words, ideas, or data as your own without permission or appropriate acknowledgment. Examples: copying another's paper or answers, failure to identify information or essays from the internet and submitting or representing it as your own; submitting an assignment which has been partially or wholly done by another and claiming it as yours; not properly acknowledging a source which has been summarized or paraphrased in your work; failure to acknowledge the use of another's words with quotation marks;
3. **Collusion**: When more than one student or person contributes to a piece of work that is submitted as the work of an individual;

4. Conspiracy: Agreeing with one or more persons to commit an act of academic/scholastic dishonesty; and
5. Multiple Submission: Submission of work from one course to satisfy a requirement in another course without explicit permission. Example: using a paper prepared and graded for credit in one course to fulfill a requirement and receive credit in a different course.

PVAMU's General Statement on the Use of Generative Artificial Intelligence Tools in the Classroom
Generative Artificial Intelligence (GAI), specifically foundational models that can create writing, computer code, and/or images using minimal human prompting, are increasingly becoming pervasive. Even though ChatGPT is one of the most well-known GAIs currently available, this statement includes any and all past, current, and future generations of GAI software. Prairie View A&M University expects that all work produced for a grade in any course, be it face-to-face or virtual, will be the sole product of a student's endeavors to meet those academic goals. However, should an instructor permit their students to use artificial intelligence as a resource or tool, students must not substitute the substance of their original work with the results of using such GAI tools. This clearly violates the [University's Administrative Guidelines on Academic Integrity](#) and its underlying academic values.

Nonacademic Misconduct

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 ability 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. The Office of Student Conduct will adjudicate such incidents under nonacademic procedures.

Sexual Misconduct

Sexual harassment of students and employees at Prairie View A&M University is unacceptable and will not be tolerated. Any member of the university community violating the university's sexual harassment policy will be subject to disciplinary action. In accordance with the Texas A&M University System guidelines, your instructor is obligated to report to the Office of Title IX Compliance (titleixteam@pvamu.edu) any instance of sexual misconduct involving a student, which includes sexual assault, stalking, dating violence, domestic violence, and sexual harassment, about which the instructor becomes aware during this course through writing, discussion, or personal disclosure. The faculty and staff of PVAMU actively strive to provide a learning, working, and living environment that promotes respect that is free from sexual misconduct, discrimination, and all forms of violence. If students, faculty, or staff would like assistance or have questions, they may contact the Title IX Coordinator, Dr. Zakiya Brown, at 936-261-2144 or titleixteam@pvamu.edu. More information can be found at [Title XI Website](#), including confidential resources available on campus.

Protections and Accommodations for Pregnant and Parenting Students

The U.S. Department of Education's Office for Civil Rights (OCR) enforces, among other statutes, Title IX of the Education Amendments of 1972. Title IX protects people from discrimination based on sex, sexual orientation, and gender identity in education programs or activities that receive federal financial assistance. This protection includes those who may be pregnant and parenting. Title IX states: "No person in the United States shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity receiving Federal financial assistance." Students seeking accommodations related to pregnancy or parenting should contact the Office of Title IX for information, resources, and support at titleixteam@pvamu.edu. Additional information and/or support may be provided by the Office of Disability Services or the Office of the Dean of Students.

Non-Discrimination Statement

Prairie View A&M University does not discriminate on the basis of race, color, sex, religion, national origin, age, disability, genetic information, veteran status, sexual orientation, or gender identity in its programs and activities. The University 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 discrimination or harassment, we encourage you to report it. 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

Director of Equal Opportunity & Diversity has been designated to handle inquiries regarding the non-discrimination policies and can be reached at Harrington Science Building, Suite 109, or by phone at 936-261-1744 or 1792.

Class Attendance Policy (See the University Online Catalog for Full Attendance Policy)

Prairie View A&M University requires regular class attendance. Attending all classes supports the 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 the Internet. Excessive absenteeism, whether excused or unexcused, may result in a student's course grade being reduced or in the 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.

Makeup Work for Legitimate Absences

Prairie View A&M University recognizes that there are a variety of legitimate circumstances in which students will miss coursework and that accommodations for makeup work will be made. If a student's absence is **excused**, the instructor must either provide the student an opportunity to make up any quiz, exam, or other work contributing to the final grade or provide a satisfactory alternative by a date agreed upon by the student and instructor. Students are encouraged to work with instructors to complete makeup work before known scheduled absences (University-sponsored events, administrative proceedings, etc.). Students are responsible for planning their schedules to avoid excessive conflicts with course requirements.

Absence Verification Process

All non-athletic absences (e.g., Medical, Death/Funeral, Court/Legal-related, etc.) for which a student seeks to obtain a valid excuse must be submitted to the Dean of Students/Office of Student Conduct, with supporting documentation, for review and verification. Please use the [Online Reporting Forms](#) to access/complete/submit the *Request for a University Excused Absence* form for an excuse. Upon receipt, a staff member will verify the documentation and provide an official university excuse, if applicable. The student is responsible for providing the official university excuse issued by the Office for Student Conduct to the professor(s). Questions should be directed to the Dean of Students via email: deanofstudents@pvamu.edu or phone: (936) 261-3550 or Office for Student Conduct via email: studentconduct@pvamu.edu or phone: (936) 261-3524.

Student Academic Appeals Process

Authority and responsibility for assigning grades to students rest with the faculty. However, in those instances where students believe that miscommunication, errors, or unfairness of any kind may have adversely affected the instructor's assessment of their academic performance, the student has a right to appeal by the procedure listed in the University Online Catalog and by doing so within thirty days of receiving the grade or experiencing any other problematic academic event that prompted the complaint.

Technical Considerations

Minimum Recommended Hardware and Software:

- Intel PC or laptop with Windows 10 or later version; Mac with OS Catalina
- Smartphone or iPad/tablet with wi-fi*
- High-speed internet access
- 8 GB memory
- Hard drive with 320 GB storage space
- 15" monitor, 1024 x 768, color
- Speakers (internal or external)
- Microphone and recording software
- Keyboard & mouse
- Most current version of Google Chrome, Safari, or Firefox

Note: Be sure to enable Java & pop-ups in the web browser preferences

* Some courses may require remote proctoring. At this time only Chromebooks, laptops, and desktops running Windows or Mac work with our proctoring solution, but iPads are not compatible. Most other applications will work with Android or Apple tablets and smartphones.

Participants should have a basic proficiency of the following computer skills:

- Sending and receiving email
- A working knowledge of the Internet
- Microsoft Word (or a program convertible to Word)
- Acrobat PDF Reader
- Windows or Mac OS
- Video conferencing software (Zoom)

Netiquette (online etiquette)

Students are expected to participate in all discussions and virtual classroom chats as directed. Students are to be respectful and courteous to others on discussion boards. Foul or abusive language will not be tolerated. Do not use ALL CAPS for communicating to others AS IT CAN BE INTERPRETED AS YELLING. Avoid slang terms such as "wassup?" and texting abbreviations such as "u" instead of "you." Limit and possibly avoid the use of emoticons. Be cautious when using humor or sarcasm as tone is sometimes lost in an email or discussion post, and the message might be taken seriously or sound offensive.

Video Conferencing Etiquette

When using Zoom, WebEx, or other video conferencing tools, confirm the visible area is tidy, clear of background clutter, inappropriate or offensive posters, and other distractions. Ensure you dress appropriately and avoid using high traffic or noisy areas. Stay muted when you are not speaking and avoid eating/drinking during the session. Before the class session begins, test audio, video, and lighting to alleviate technology issues.

Technical Support

Students should go to [Password Reset Tool](#) if they have password issues. The page will provide instructions for resetting passwords and contact information if login issues persist. For other technical questions regarding eCourses, call the Center for Instructional Innovation and Technology Services at 936-261-3283 or email ciits@pvamu.edu.

Communication Expectations and Standards

Emails or discussion postings will receive a response from the instructor, usually in less than 48 hours. Urgent emails should be marked as such. Check regularly for responses.

Discussion Requirement

Online courses often require minimal to no face-to-face meetings. However, conversations about the readings, lectures, materials, and other aspects of the course can occur in a seminar fashion. The use of the discussion board will accomplish this. The instructor will determine the exact use of discussion boards.

It is strongly suggested that students type their discussion postings in a word processing application such as Word and save it to their PC or a removable drive before posting to the discussion board. This is important for two reasons: 1) If for some reason your discussion responses are lost in your online course, you will have another copy; 2) Grammatical errors can be greatly minimized by the use of the spell-and-grammar check functions in word processing applications. Once the post(s) have been typed and corrected in the word processing application, copy and paste to the discussion board.

COVID-19 Campus Safety Measures

In accordance with the latest guidelines from the PVAMU Health Services, the following measures are in effect until further notice.

- Students who are ill will be asked to adhere to best practices in public health, such as masking, handwashing, and social distancing, to help reduce the spread of illness across campus.
- Mandatory self-reporting will no longer be required by students. Students will be responsible for communicating with their professors regarding COVID, similarly to any other illness.
- There will be no mandatory isolation. Students who are too ill to engage in classroom activities will be responsible for securing the appropriate documentation to support the absence.
- Students who self-isolate will be responsible for communicating with their professors and securing an excuse from Student Conduct.

- All students will have access to [TimelyCare](#), a telehealth platform that provides virtual medical care 24/7 and by appointment in the Student Health Clinic. Students are encouraged to enroll with TimelyCare at the beginning of the semester, at timelycare.com/pvamu.
- Students will have access to COVID testing in the Student Health Clinic by appointment. Testing is for students who are symptomatic ONLY.