

**Managerial Accounting Acct 2302
Spring 2024**

Instructor: Clyde McNeil CPA
Section # and CRN: P04 - 23909
Office Location: Office No. 333 Agriculture / Business Multipurpose Building
Office Phone: Mobile: 713.398.0150
Email Address: clmcneil@pvamu.edu
Office Hours: MWF 9:30 – 10:30 am / TTH by appointment
Mode of Instruction: Face to Face

Course Location: Ag/Bus. Rm 122 / Canvas
Class Days & Times: MWF 11:00 to 11:50 am
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 - Financial Accounting
Co-requisites: None

Required Texts: Welcome! In this course we will use CONNECT. To purchase and access CONNECT, you will need to go 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

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. Garrison, Noreen, and Brewer, Managerial Accounting, 17th Edition, McGraw Hill Irwin Publishing.

What is Connect?

Connect is an online homework and learning management platform from McGraw-Hill Education. Many of your course assignments will be delivered through Connect.

Connect helps you:

- Stay organized with assignments – both in and out of class
- Target difficult material to practice and improve your skills
- Review for exams with self-assessment tests and quizzes

- Track your performance with personalized reports
- Save time on studying
- Save money on textbooks

Expectations and Policies related to Course Assignments

All course assignments will be scheduled, completed, and recorded in Connect. All students are required to complete every assignment by the due date listed.

Technical and Support Information

If you are having trouble registering for or accessing Connect, please contact McGraw-Hill Education's Customer Support. Live chat, email, and phone support are available 7 days a week.

When contacting a support agent, you will always receive a case number. It will be important to save this case number if additional follow up or documentation is needed.

Website: www.mhhe.com/support | Phone: (800) 331-5094 Hours (EST)

Sunday: 12 PM - 12 AM

Monday - Thursday: 24 hours

Friday: 12 AM - 9 PM Saturday: 10 AM - 8 PM

Ensure your computer meets system requirements by going to this link:

<http://connect.mheducation.com/connect/troubleshoot.do>

Student Learning Outcomes:

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

BBA Program Learning Goals/Course Objectives/Accrediting Body The Association to Advance Collegiate Schools of Business (AACSB)

Goal 1: Mastery of Content: Graduates will demonstrate an ability to integrate and use knowledge from multiple business disciplines, and will demonstrate proficiency in their major area business discipline. (MC)

Goal 2: Ethics: Graduates will have an ethical perspective. (ET)

Goal 3: Global perspective: Graduates will have a global perspective. (GP)

Goal 4: Communications: Graduates will demonstrate an ability to be effective communicators. (C)

Core Learning Goals

- Communication (COM): Effective development, interpretation and expression of ideas through written, oral and visual communication
- Critical Thinking (CT): Creative thinking, innovation, inquiry, and analysis, evaluation and synthesis of information
- Empirical & Quantitative Skills (EQS): Manipulation and analysis of numerical data or observable facts resulting in informed conclusions
- Personal Responsibility (PR): Ability to connect choices, actions, and consequences to ethical decision-making
- Social Responsibility (SR): Intercultural competence, knowledge of civic responsibility, and the ability to engage effectively in regional, national, and global communities
- Teamwork (TW): Behaviors under the control of individual team members (effort they put into team tasks, their manner of interacting with others on team, and the quantity and quality of contributions they make to team discussions)

Major Course Requirements

Items per this syllabus are subject to change at the instructor’s discretion and you will be notified in the event this happens.

Method of Determining Final Course Grade

Course Grade Requirement (tentative)

- | | |
|----------------------------|----------------|
| 1) Exam 1 (Chapters 1 – 3) | 100 pts |
| 2) Quiz 1 (Chapter 4 – 5) | 50 pts |
| 3) Exam 2 (Chapters 4 – 6) | 100 pts |
| 4) Quiz 2 (Chapter 8, 9) | 50 pts |
| 5) Final Exam | <u>100 pts</u> |
| Total | 400 pts |

Grading Criteria and Conversion:

Percent of Total Points	Points
A = 90-100	360 - 400
B = 80-89	320 - 359
C = 70-79	280 - 319
D = 60-69	240 - 279
F = Below 60	Below 240

***See semester calendar for dates of Exams / Quizzes**

****All course assignments will be scheduled, completed, and recorded in Connect. Course Grade Requirement (tentative)**

Detailed Description of Major Assignments:

Exams – Written tests designed to measure knowledge of presented course material.

Quizzes - To reinforce concepts and encourage class attendance

Homework – assignments designed to reinforce concepts

Course Procedures or Additional Instructor Policies

Taskstream

Taskstream is a tool that Prairie View A&M University uses for assessment purposes. At least one of your assignments is **REQUIRED** to be submitted as an "artifact," an item of coursework that serves as evidence that course objectives are met. More information will be provided during the semester, but for general information, you can visit Taskstream via the link in eCourses.

Course Evaluation

I reserve the right to change assignments and due dates as necessary. The student is responsible for homework missed during any absence. No make-ups will be given for missed quizzes. Any excused missed exams will be replaced by the comprehensive final exam.

Course Procedures

Lecture/discussion is the dominant format for the class. Students are expected to read assigned materials prior to class. Specific due dates for assignments listed on the course outline and calendar will be given in class. Assignments for each due date must be completed prior to that class meeting. Students should always be prepared to provide solutions to assigned problems for classroom discussion. Regular class attendance is important to achieve the objectives of the course.

No children, pets, or visitors allowed in class.

Formatting Documents

Microsoft Word is the standard word processing tool used at PVAMU. If you're using other word processors, be sure to use the "save as" tool and save the document in either the Microsoft Word, Rich-Text, or plain text format.

Student Services

College of Business tutoring schedules will be announced when available.

Other services for student assistance are listed below. Ms. Carolyn S. Davis Assistant Dean, Recruitment & Academic Enhancement Academic Progress Monitoring & Academic Achievement Planning Including but not limited to; Establishing a Study Schedule, Time Management, Goal Setting, Mentoring, etc. 936-261-9237 csdavis@pvamu.edu

Semester Calendar

Week 1	01/15/24	Introduction to Managerial Accounting
Week 2	01/22/24	Chap 1 - Managerial Accounting and cost concepts
Week 3	01/29/24	Chap 2 – Job Order Costing: Calculating unit product costs
Week 4	02/05/24	Chap 3 – Job Order Costing: Costs flows and External Reporting
Week 5	02/12/24	Review & Exam 1 (Chap 1, 2,3)
Week 6	02/19/24	Chap 4 – Process Costing
Week 7	02/26/24	Chap 5 – Cost-Volume-Profit Analysis
Week 8	03/04/24	Review & Quiz (4,5)
Week 9	Spring Break	Spring Break
Week 10	03/18/23	Chap 6 - Variable Costing and Segment Reporting: Tools for Management
Week 11	03/25/23	Review & Exam 2 (Chap 4,5,6)
Week 12	04/01/23	Chapter 8 – Master Budgeting
Week 13	04/08/23	Chapter 8 – Master Budgeting
Week 14	04/15/23	Chap 9 - Flexible Budget and Performance Analysis
Week 15	04/22/23	Quiz (8, 9)
Week 16	05/29/23	Review
Week 17	TBD	Final Exam (3,4,5,6,8,9)

*You are expected to have read the chapter(s) that we will cover each week

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

The Center for the Oversight and Management of Personalized Academic Student Success (COMPASS)

The Center for the Oversight and Management of Personalized Academic Student Success (COMPASS) is designed to help Prairie View students in their second year and beyond navigate towards graduation by providing the following services: Academic Advisement, Targeted Tutorials for Personalized Learning, Campus-Wide Referrals, and Academic & Social Workshops. Location: J.B. Coleman Library Rm. 306. Phone: 936-261-1040

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 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 provides assistance to 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: Owens-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

Veterans 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. 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

Career Services supports students through professional development, career readiness, and placement and employment assistance. The Office 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 Career Services website for information regarding services provided. Location: Evans Hall Rm. 217. Phone: 936-261-3570

University Rules and Procedures

Disability Statement (Also See Student Handbook):

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, 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

Authority and responsibility for assigning grades to students rests 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 Undergraduate 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 High Sierra*
- Smartphone or iPad/Tablet with Wi-Fi*
- High speed Internet access
- 8 GB Memory
- Hard drive with 320 GB storage space
- 15" monitor, 800x600, color or 16 bit
- Sound card w/speakers
- Microphone and recording software
- Keyboard & mouse
- Most current version of Google Chrome, Safari or Firefox

*Smartphone, Google Chrome books and Android tablets may not be supported. iPads are the only tablets supported.

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

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

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

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 discussions 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 session. Before class session begins, test audio, video and lighting to alleviate technology issues.

Technical Support

Students should go to the [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 (CIITS) 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 take place in a seminar fashion. This will be accomplished by the use of the discussion board. The exact use of discussion will be determined by the instructor.

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

To promote public safety and protect students, faculty, and staff during the COVID-19 pandemic, Prairie View A&M University has adopted policies and practices for the Fall 2020 academic term to limit virus transmission. Students must observe the following practices while participating in face-to-face courses and course-related activities (office hours, help sessions, transitioning to and between classes, study spaces, academic services, etc.):

- **Self-monitoring** - Students should follow CDC recommendations for self-monitoring. Students who have a fever or exhibit symptoms of COVID-19 should participate in class remotely and should not participate in face-to-face instruction.
 - **Face Coverings** - Face coverings (cloth face covering, surgical mask, etc.) must be properly worn in all non-private spaces including classrooms, teaching laboratories, common spaces such as lobbies and hallways, public study spaces, libraries, academic resource and support offices, and outdoor spaces where 6 feet of physical distancing is difficult to reliably maintain.
 - **Physical Distancing** - Physical distancing must be maintained between students, instructors, and others in course and course-related activities.
 - **Classroom Ingress/Egress** - Students must follow marked pathways for entering and exiting classrooms and other teaching spaces. Students should leave classrooms promptly after course activities have concluded, should not congregate in hallways and should maintain 6-foot physical distancing when waiting to enter classrooms and other instructional spaces.
 - **Face-to-face Class** - To attend a face-to-face class, students must wear a face covering (or a face shield if they have an exemption letter). If a student refuses to wear a face covering, the instructor should ask the student to leave and join the class remotely. If the student does not leave the class, the faculty member should report that student to the Office for Student Conduct for adjudication. Additionally, the faculty member may choose to teach that day's class remotely for all students.
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- **COVID-19 Guidelines for Student Conduct Adjudication** - The mandatory COVID-19 Training/Certification taken by all students serves as the 1st Warning for violation of COVID-19 Guidelines.
 - 1st incident: upon review of Incident Report and finding of responsibility — Conduct Probation
 - 2nd incident: upon review of Incident Report and finding of responsibility — Suspension
 - Consult the Code of Student Conduct in the Student Planner or [Student Conduct website](#) for additional information on Conduct Probation and Suspension.
 - **Personal Illness and Quarantine** - Students required to quarantine must participate in courses and course-related activities remotely and must not attend face-to-face course activities. Students should notify their instructors of the quarantine requirement. Students under quarantine are expected to participate in courses and complete graded work unless they have symptoms that are too severe to participate in course activities. Students experiencing personal injury or illness that is too severe for the student to attend class qualify for an excused absence. To receive an excused absence, students must provide appropriate documentation to the Office for Student Conduct, studentconduct@pvamu.edu.