ACCT 5310 Managerial Accounting
Summer 2022

Instructor: Dr. Ron Stunda
Section # and CRN: Section: Z01; CRN: 2230
Office Location: Remote
Office Phone: 229-412-0401
Email Address: rastunda@pvamu.edu
Office Hours: M-F 9-5, and By appointment
Mode of Instruction: Online
Course Location: The Internet
Class Days & Times: The Internet
Catalog Description: 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
2. Connect Access Card for Managerial Accounting for Managers

Recommended Texts: 

Student Learning Outcomes: The goal of this course is to equip graduate students in business with skills and knowledge that are required to produce and use managerial accounting information.

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

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

Major Course Requirements: two tests, quizzes, assignments, and participation
Method of Determining Final Course Grade

<table>
<thead>
<tr>
<th>Course Grade Requirement</th>
<th>Value</th>
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</thead>
<tbody>
<tr>
<td>1) Homework</td>
<td>240 points</td>
</tr>
<tr>
<td>2) Quizzes</td>
<td>240 points</td>
</tr>
<tr>
<td>3) Discussions</td>
<td>70 points</td>
</tr>
<tr>
<td>4) Exams</td>
<td>450 points</td>
</tr>
<tr>
<td>Total</td>
<td>1,000 points</td>
</tr>
</tbody>
</table>

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 = 0-59% (0-590 points).

Course Procedures or Additional Instructor Policies
Access to the Textbook and Connect:
The textbook, along with the access to Connect may be purchased at the McGraw Hill website: [https://www.mheducation.com/highered/product/managerial-accounting-managers-noreen-brewer/M9781259969485.html](https://www.mheducation.com/highered/product/managerial-accounting-managers-noreen-brewer/M9781259969485.html).

Should you have any issues or concerns regarding Connect, the Connect helpdesk can be reached at 800-331-5094 for technical assistance. With a Connect access card, students should register for the Connect course account with [their respective verbatim name as shown in the PVAMU class roster](https://www.mheducation.com/highered/product/managerial-accounting-managers-noreen-brewer/M9781259969485.html). All course assessment materials should be submitted by the designated due date as indicated at the Connect website or in the course syllabus. No late submission will be accepted except under extenuating circumstances. Accordingly, students need to complete scheduled assessments prior to their respective due dates in case of unexpected computer crashes, power outages and the like at the last minute.

Homework, Quizzes and Tests at the Connect website:
Homework, quizzes and exams will be accessed through Connect. The three exams will be proctored using Proctorio. Students will be permitted 1 attempt on homework, quizzes and exams.

Courses Discussions:
Each week you will have a discussion question to assess participation in the course. You will be required to make an initial discussion post addressing this question by midnight each Thursday, with two substantive follow up posts to fellow students by midnight each Sunday.

ANY ASSIGNMENTS SUBMITTED AFTER THE DUE DATE WILL RECEIVE AN AUTOMATIC GRADE OF 0.

<p>| Semester Calendar |
|-------------------|-----------------|------------------------|
| Monday of Each Week | Learning Topics | Remark |
| June 6            | Chapter 1       | Managerial Accounting Concepts |
| 13                | Chapter 2       | Cost-Volume-Profit |
| 20                | Chapter 3       | Job Order Costing |
| 27                | Chapter 4       | Variable Costing |
|                   | Exam 1 (Chapters 1-4) | Due 7/3 |
| July 4            | Chapter 5       | Activity Based Costing |
| 11                | Chapter 6       | Differential Analysis |</p>
<table>
<thead>
<tr>
<th>Date</th>
<th>Chapters</th>
<th>Topics</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>Chapter 7</td>
<td>Capital Budgeting Decisions</td>
</tr>
<tr>
<td>25</td>
<td>Chapter 8</td>
<td>Master Budgeting</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Exam 2 (Chapters 5-8) Due 7/31</td>
</tr>
<tr>
<td>August 1</td>
<td>Chapter 9</td>
<td>Flexible Budgets Performance Measurement</td>
</tr>
<tr>
<td></td>
<td>Chapter 11</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Exam 3 (Chapters 9, 11) Due 8/10</td>
</tr>
</tbody>
</table>

Notes:

1. The student should continuously monitor new class announcements at the eCourses platform. The instructor reserves the right to change the syllabus as he deems it necessary.
2. Assignments and their due dates are available at the Connect website listed above.
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):
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. For the practical purpose, the instructor may assume that plagiarism exists if a passage of five words is verbatim from a source that is not properly acknowledged.

Note: If a student engages in any act that has violated academic honesty, they may not earn a B or higher course grade regardless of their course performance throughout the semester.

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.

TECHNICAL CONSIDERATIONS

Minimum Recommended Hardware and Software:
- Intel PC or Laptop with Windows 7; Mac with OS X; 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, Internet Explorer or Firefox

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 email
- A working knowledge of the Internet
- Proficiency in Microsoft Word (or a program convertible to Word)
- Proficiency in the Acrobat PDF Reader
- Basic knowledge of Windows or Mac O.S.

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.

Technical Support:
Students should go to https://mypassword.pvamu.edu/ 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 Office of Distance Learning at 936-261-3283

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 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, it/they should be copied and pasted to the discussion board.