

**Texas A&M University – Texarkana**  
**College of Business**  
**Syllabus**  
**Winter Mini 2014 (Dec 17- Jan 15)**

**Course Number/Title:** **Acct 325 – Managerial Accounting**  
**Web Based via Blackboard**

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**Instructor:** **Selena Jefferies, CPA, M.S.A.**

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Telephone: 903-223-3131

E-Mail: [sjefferies@tamut.edu](mailto:sjefferies@tamut.edu)

Office Hours: By appointment

*I will reply to emails within a reasonable time, not to exceed 24 hours during the normal work week (M-F)*

**Required Textbook:** **Garrison, Noreen and Brewer, Managerial Accounting 15<sup>th</sup> edition**  
**McGraw-Hill Irwin, ISBN 978-0-07-802563-1**

**Prerequisites:** **Completion of Principles of Acct 1 & 2 with passing grades**

**Other requirements:** **A basic calculator is needed for the class**

**Course Delivery Method:** **Web based via Blackboard**

**Course Description:** **The investigation, construction and installation of accounting systems. Students will receive hands on experience with a computerized accounting system.**

**Course Description and Objectives**

The objective of this course is to give students an in depth understanding of how accounting information is used by management to make informed decisions necessary to properly run a business entity. This course will discuss, in detail, recurring decision scenarios as well as non-routine decisions. The recurring decisions will focus on the determination of actual costs of production and implementation of a proper budgeting system against which to compare actual costs. In addition, relevant cost and various capital budgeting techniques will be discussed under the non-routine decision making framework.

**Ethical Dimension**

The ethical ramification of accountant's decisions will be considered throughout the course. The students will be shown a frame of reference against which to consider their actions

**Type of Instruction**

The web course will be taught through Blackboard. Computer based instruction will be utilized and may include audio, video, Power Point guides and web links. Homework exercises, sample quizzes and other online resources are employed in the course instruction. It is essential that the student review all available materials located in the required text, on Blackboard and as instructed per announcements/email during the course. The course is partially self-paced and assignments may be completed anytime during the assigned time frame before the due date.

**Class Participation**

Students are responsible for beginning their participation on the **FIRST CLASS DAY** by logging on and completing assignments before Friday, December 19<sup>th</sup> at 5pm. Failure to submit online assignments per the Class Assignment schedule between the first day of class and the "University Census date" (according to the University schedule) will result in an ADMINISTRATIVE DROP from the course.

Login to Blackboard and access the "Discussion Board" forum to introduce yourself to the class by Friday, December 19, 2014, 5pm to be counted as active in the class. See the welcome message in Blackboard. I will post announcements in Blackboard which will also be sent to your university email throughout the course. It is your responsibility to be aware of the announcements. Check daily, especially since this course moves very quickly because of the condensed time available for this course. I also recommending downloading the Blackboard app to your smart phone if available for up to date information posted.

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## Class Schedule & Assignments

Due Date			Available Points	Assignment
Intro	Fri	19-Dec	5	<b>Introduce yourself to class by posting in Blackboard "Discussion Board" and let me know you are active in the class</b>
Syllabus Quiz	Fri	19-Dec	5	<b>Syllabus Test</b> - online test over syllabus content and understanding of course objectives Link located in "Homework & Assignments" tab
Homework	Mon	22-Dec	15	<b><u>Chapter 2 Exercises from Textbook</u></b> *Submit in Blackboard via link in "Homework & Assignments" menu Exercises: 2-2 2-5 2-3 2-10 2-4 2-14
Homework	Fri	26-Dec	15	<b><u>Chapter 5 Exercises from Textbook</u></b> *Submit in Blackboard via link in "Homework & Assignments" menu Exercises: 5-1 5-7 5-6 5-10
			5	*Extra credit (optional) 5-11
Homework	Tues	29-Dec	15	<b><u>Chapter 3 Exercises from Textbook</u></b> *Submit in Blackboard via link in "Homework & Assignments" menu Exercises: 3-1 3-4 3-2 3-7 3-3
Homework	Fri	2-Jan	15	<b><u>Chapter 4 Exercises from Textbook</u></b> *Submit in Blackboard via link in "Homework & Assignments" menu Exercises: 4-3 4-8 4-4 4-10 4-6
EXAM #1	Fri 5 pm - Sun 11:59 pm	Jan 2 - 4	100	<b>Exam #1 Chapters 2 - 5 - online via Blackboard link "Online Exams"</b>
Homework	Tues	6-Jan	15	<b><u>Chapter 7 Exercises from Textbook</u></b> *Submit in Blackboard via link in "Homework & Assignments" menu Exercises: 7-2 7-4 7-3 7-7
			5	*Extra credit (optional) 7-13
Homework	Fri	9-Jan	15	<b><u>Chapter 8 Exercises from Textbook</u></b> *Submit in Blackboard via link in "Homework & Assignments" menu Exercises: 8-1 8-4 8-2 8-7 8-3
Homework	Mon	12-Jan	15	<b><u>Chapter 9 Exercises from Textbook</u></b> *Submit in Blackboard via link in "Homework & Assignments" menu Exercises: 9-1 9-5 9-2 9-11 9-3
Homework	Wed	14-Jan	15	<b><u>Chapter 10 Exercises from Textbook</u></b> *Submit in Blackboard via link in "Homework & Assignments" menu Exercises: 10-1 10-2 10-3 *Extra credit (optional) 10-6
EXAM #2	Wed 5 pm - Thurs - 11:59 pm	Jan 14 - 15	100	<b>Exam #2 Chapters 7 - 10 online via Blackboard link "Online Exams"</b>

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**Evaluation and Grade Determination**

**Exams**

Grades are based on two module exams, chapter homework exercises and other participation assignments designated in the CLASS SCHEDULE & ASSIGNMENTS. Each module exam is worth 100 points and will use a problem format, conceptual questions, and comprehensive components. EXAMS WILL BE AVAILABLE ONLINE IN BLACKBOARD according to the class schedule. A time limit will be set for each exam and must be completed within three hours once the test begins. Testing dates are firm and make up exams will not be given. A zero will be received for missed exams.

**Homework Exercises**

Exercises from 8 textbook chapters that will be covered will be worth 15 points each for a total of 120 points. The assignments also contain 3 bonus assignments from various chapters worth an additional 5 points each for a total of 15 bonus points available. Competing and comprehending the homework is key for success in this course and counts 36% of the grade for the course. Late homework will not be accepted and a zero will be received for missed assignments.

Exercises should be submitted through the Homework assignment link within Blackboard. To get credit for chapter exercises you must submit work on time and make at least 50% on the assignment through the link. This keeps all assignments submitted within the class module and allows me to track submissions, as well as grade and provide feedback you can see. **DO NOT EMAIL HOMEWORK OR SUBMIT OUTSIDE OF BLACKBOARD.** Emailed work will not be accepted and will be deleted from the email server. These file attachments are large and will exceed my allowed storage space on the email server and cause my email to no longer send or receive emails.

To submit homework assignments, find the “Homework Assignments” menu tab to see the link available for uploading homework. You can submit a variety of file types including excel, work, pdf, jpeg, etc. Some students work problems by hand and scan in or take a photo for attachment. This is acceptable as long as the content is legible and I can open the type of file submitted.

Solutions to homework assignments are posted online in the “Homework Solutions” folder in Blackboard after the due date. These will be available for you to check yourself and get immediate feedback and reinforce learning of the material. Use the homework solutions as a study tool, as checking the assignments and individual feedback takes longer. Do not panic if you don’t see a grade immediately after submitting an assignment. Realize time is required for me to review each student’s submission. If submitted correctly with effort and make at least 50% on the assignment, you will get full credit. The link to submit homework **will not** be available after the due date, and solutions are posted, therefore **late homework will not be accepted.**

Each chapter has questions and a practice problem called the Foundational 15 at the end of each chapter. Review these questions, and practice working this comprehensive problem. I will provide the solutions to the questions and the problem for you to reference prior to working the assigned homework. This gives you an additional resource guide to see how to apply the chapter concepts in a problem format.

**Class Introduction & Syllabus Quiz**

The first two assignments required are the class introduction and a brief syllabus quiz. Because this class is web based, a class introduction allows me to find out about each of you, as well as students introduced to each other. The online class introduction is worth 5 points.

The course syllabus outlines the class format, policy, timeline, evaluation, assignments, and other important information, so is vital that each student thoroughly read and understand it. Therefore, a brief syllabus quiz will be available online to be completed by each student and is worth 5 points.

**Other Online Resources**

A variety of online materials have been available through Blackboard to assist learning of the material. This includes power point presentations, videos, online practice quizzes, and other publisher resources. Please review these materials under “Online Chapter Materials” in addition to reading the chapter content in the required textbook. Online practice quizzes can be taken multiple times and the grade is not counted in your course evaluation. These questions give student’s a sample of test questions and are an excellent study tool, so I recommend practicing with these to review for module tests. The class discussion board is also available for students to engage in discussion and ask questions regarding learning concepts, post learning resources that they have discovered to be helpful. Please feel free to pose questions or participate in a class discussion through the board. I will monitor as necessary, and am available to help with concepts as needed. I can create additional videos or provide learning tools if I know where students are struggling. Since the class moves very quickly from chapter to chapter, let me know as soon as possible when you need help in a particular area.

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**Grades are assigned as follows:**

Exam #1 (Chapters 2, 5, 3 & 4)	100 points	
Exam #2 (Chapters 7 - 10)	100 points	
Exam Total		200 points
Class Introduction/Discussion forum	5 points	
Syllabus Quiz	5 points	
Chapter 2 HW Exercises	15 points	
Chapter 5 HW Exercises	15 points	
Chapter 3 HW Exercises	15 points	
Chapter 4 HW Exercises	15 points	
Chapter 7 HW Exercises	15 points	
Chapter 8 HW Exercises	15 points	
Chapter 9 HW Exercises	15 points	
Chapter 10 HW Exercises	15 points	
Total Other		<u>130 points</u>
<b>Total Points</b>		<b><u>330 points</u></b>

\*Bonus points available = 15 points (in Chapter 5, 7 & 10 HW Exercises)

The following grade scale will be used

296 – 345 points	=	A
263 - 295 points	=	B
230 -262 points	=	C
197 - 229 points	=	D
Below 197	=	F

**Disability Accommodations**

Students with disabilities may request reasonable accommodations through the A&M-Texarkana Disability Services Office by calling 903-223-3062.

**Academic Integrity**

Academic honesty is expected of students enrolled in this course. Cheating on examinations, unauthorized collaboration, falsification of research data, plagiarism, and undocumented use of materials from any source constitute academic dishonesty and may be grounds for a grade of 'F' in the course and/or disciplinary actions. For additional information, see the university catalog.

**A&M-Texarkana Email Address**

Upon application to Texas A&M University-Texarkana an individual will be assigned an A&M-Texarkana email account. This email account will be used to deliver official university correspondence. Each individual is responsible for information sent and received via the university email account and is expected to check the official A&M-Texarkana email account on a frequent and consistent basis. Faculty and students are required to utilize the university email account when communicating about coursework.

**Drop Policy**

To drop this course after the census date (see semester calendar), a student must complete the Drop/Withdrawal Request Form, located on the University website <http://tamut.edu/Student-Support/Registrar/Dropping.html> or obtained in the Registrar's Office. The student must submit the signed and completed form to the instructor of each course indicated on the form to be dropped for his/her signature. The signature is not an "approval" to drop, but rather confirmation that the student has discussed the drop/withdrawal with the faculty member. The form must be submitted to the Registrar's office for processing in person, email Registrar@tamut.edu, mail (7101 University Ave., Texarkana, TX 75503) or fax (903-223-3140). Drop/withdraw forms missing any of the required information will not be accepted by the Registrar's Office for processing. It is the student's responsibility to ensure that the form is completed properly before submission. If a student stops participating in class (attending and submitting assignments) but does not complete and submit the drop/withdrawal form, a final grade based on work completed as outlined in the syllabus will be assigned.

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**Undergraduate Degree Program Goals**

**At the completion of your degree our BBA graduates should be proficient in the following areas:**

- Learning Goal 1: Our graduates will be competent in the broad business disciplines that underlie the BBA degree.
- Learning Goal 2: Critical Thinking/Problem Solving: Upon completion of their degree program, students will be able to demonstrate critical thinking, including the ability to explain issue; find, analyze, and select appropriate evidence; and construct a cogent argument that articulates conclusions and their consequences.
- Learning Goal 3: Communication and decision making under ethical dilemma: Upon completion of their degree program, students will be able to express ideas clearly and coherently orally, in writing, and electronically to a diverse range of audiences and interact with others in large and small group settings.
- Learning Goal 4: Global Environment: Upon completion of their degree program, students will be able to analyze the impact of multiple factors on the interconnectedness of diverse peoples in the global environment.

**Student Technical Assistance**

Solutions to common problems and FAQ's for your web-enhanced and web courses are found at this link:

<http://www.tamut.edu/Training/Student%20Training/index.html>

• If you cannot find your resolution there, you can send in a support request detailing your specific problem here:

<http://www.tamut.edu/techde/support.htm>

• Blackboard Helpdesk contacts (office hours are: Monday - Friday, 8:00a to 5:00p)

Julia Allen (main contact) 903-223-3154 [julia.allen@tamut.edu](mailto:julia.allen@tamut.edu)

Nikki Thomson (alternate) 903-223-3083 [nikki.thomson@tamut.edu](mailto:nikki.thomson@tamut.edu)

**Minimum Windows PC Requirements**

- Pentium IV 1.5GHz+ (preferred: Core Duo)
- 1 GB RAM minimum (preferred: 2 GB)
- 128MB Video Card minimum - Sound Card is required for some courses
- 56K modem minimum (Cable or DSL required for some courses)
- Windows 2000, XP, Vista or 7
- Web browser (Internet Explorer 7.0+; Firefox 3.0+)
- Microsoft Word, minimum Office 97

Some courses will need plug-ins such as Flash player 10 +, QuickTime player 7.0+, Adobe Reader 9.0+, Java Runtime Environment (Java 1.6.0\_15), Windows Media Player 10+, RealPlayer, and Macromedia/Adobe Shockwave. Blackboard has certified the following browsers for computers running Windows Operating Systems:

Internet Explorer 8 or 9 (IE is not supported on Windows XP) OR

Mozilla Firefox 3.6+ OR

Google Chrome

**Minimum Apple Macintosh Requirements**

- Intel Core 2.0GHz+
- 1 GB RAM (preferred: 2 GB)
- 128MB Video Card minimum - Sound Card is required for some courses
- 56K modem minimum (Cable or DSL required for some courses)
- Web browser (Firefox 3.0+ ; Safari 3.0+)
- Microsoft Word, minimum Office 97

Some courses will need plug-ins such as Flash player 10+, QuickTime player 7.0+, Adobe Reader 9.0+, Java Runtime Environment, RealPlayer, and Macromedia/Adobe Shockwave.

Blackboard has certified the following browsers for computers running Macintosh Operating Systems:

Mac OS 10.2 (Jaguar): (Safari 1 is compatible) OR

Mac OS 10.3 (Panther): Safari 1.2 (Firefox 1.5 is compatible) OR

Mac OS 10.4 (Tiger): Safari 2 and Firefox 1.5 OR Mac OS 10.5 (Leopard): (Firefox 2.0 is compatible)

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**I-OS and Android Devices**

These devices are currently supported using the Blackboard Mobile App, available for free from your App Store or scan the code below:



Available on the  
**Android Marketplace**

To access Texas A&M University - Texarkana, there is an individual license fee of \$1.99 per year or \$5.99 lifetime. This fee gives you access to the university from all your (same platform) devices; it is not necessary to pay the fee for each device you own.