

TEXAS A & M UNIVERSITY-TEXARKANA

ACCOUNTING 325

MANAGERIAL ACCOUNTING

COURSE SYLLABUS

Instructor: Alan G. Carter, MBA, CPA
Room: UHS 150
Time: Monday & Wednesday 6:00 – 8:45 pm
Office: BT 114A
Phone: 903-434-8309
Email: alan.carter@tamut.edu or acarter@ntcc.edu

NATURE AND OBJECTIVE OF THE COURSE:

The purpose of this course is to help students understand management accounting principles and techniques and how they will assist them in making good economic decisions. Students should become familiar with the range of information provided by a good internal accounting system and how this output can assist them in managing their business.

COMPETENCIES TO BE ACQUIRED:

1. A knowledge of how costs behave when levels of activity change.
2. An understanding of the two primary cost accounting systems.
3. Understand Cost-Volume-Profit analysis
4. An understanding of cost accumulation and cost allocation.
5. A knowledge of contribution margin as applied to the Income Statement.
6. Understand the differences in absorption and variable costing.
7. Understand budgeting procedures for a manufacturing business.
8. Know and understand a standard cost system, and it can assist managers in planning and control activities.
9. Know the primary models of capital budgeting procedures.
10. An understanding of basic models for decision making.

PREREQUISITIES AND TEXTBOOK:

Students should have successfully completed Principles of Accounting I & II.
The required textbook for this course is: Managerial Accounting 14th edition by Garrison/Noreen/Brewer

Disability Accommodations:

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

University Email Policy:

"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."

University Drop Policy:

To drop this course after the 12th class day, a student must complete the *Drop/Withdrawal Request Form*, located on the University website (<http://tamut.edu/Registrar/droppingwithdrawing-from-classes.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 (P. O. Box 5518, Texarkana, TX 75505) 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.

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. Examples of plagiarism can be found at <http://www.turnitin.com>

COURSE SCHEDULE AND ASSIGNMENTS

| <u>WEEK OF</u> | <u>CHAPTERS</u> | <u>PROBLEMS</u> | <u>HOMEWORK</u> |
|----------------|------------------------|-----------------------------------|---------------------|
| Aug. 26 | Chapters 2 & 3 | 2-E2,E4,E5,P24 3-E1,E7,E11,P25 | P17,P22 P27 |
| Sep. 2 | Labor Day & Chapter 4 | 4-E2,E5,P13 | P14 |
| Sep. 9 | Chapters 5 & 6 | 5-E4,E6,E7,E8 6- None | E11,E16,P21 None |
| Sep. 16 | Review & Mid-Term Exam | ----- | ----- |
| Sep. 23 | Chapters 10 & 13 | 10-E1,E2,E3, 13-E1,E2,E5,E6 | P9 E7,E11,P21 |
| Sep. 30 | Chapters 14 & 15 | 14-E1,E14,P8 15-E1,P11,P12 | P11 P16 |
| Oct. 7 | Review & Final Exam | ----- | ----- |

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GRADING SYSTEM

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| Mid-Term Exam..... | 200pts. | A = 450-500pts. |
| Final Exam..... | 200pts | B = 400-449pts |
| Homework..... | <u>100pts</u> | C = 350-399pts. |
| Total | 500pts. | |

"Hope and opportunity looks a lot like hard work"Ashton Krutcher