



TEXAS A&M UNIVERSITY
SAN ANTONIO

ACCT 5341:900, **Adv Cost Managerial Acct**, Fall 2024, CRN: 10353
Department of Accounting & Finance, College of Business
Course Syllabus

Class Meeting Time and Place: M 5:30 - 6:45 PM, BLH266 and online (if needed) at
<https://tamusa.webex.com/meet/jandrade1>

Class Duration: 08/2024-12/2024
Instructor: Dr. Jesus R. Jimenez-Andrade,
Office: BLH 241K
Tel: 210-784-2377
E-Mail: jesus.jimenez@tamusa.edu

Course Website: <https://tamusa.blackboard.com/>
Office Hours: M 3:30 pm - 5:30 pm
W 5:00 pm - 7:00 pm (online)
and by appointment. (webex meetings only)

Catalog Course Description: This course comprises an examination of the determination and allocation of costs to specific accounting entities, such as specific products, specific processes, specific tasks, business divisions, and business departments. Additionally, methods of determining the cost of specific business activities are studied. Methods are studied for using costing, especially activity-based costing (ABC), for the five purposes of management, e.g. planning, organizing, staffing, directing, and controlling. Special attention is given to methods for using accounting information for decision making, such as make or buy, outsourcing, project acceptance, and capital investment.

Course Objectives: This course will cover cost accumulation concepts and techniques for Product Costing and Planning and Control, as well as Managerial Decisions. Modern management accountants are not only concerned with how cost data are transformed into cost accounting information but more importantly how to use cost accounting information to aid managerial goals. The course should develop the student's understanding, skill, and analytical ability in management accounting to the level where he or she can function effectively (and efficiently) as a professional management accountant in industry, public accounting, management consulting, government, or personal business management.

Prerequisites: N/A

Student Learning Outcomes:

After successful completion of this course, students will be able to:

1. Define and discuss cost behaviors
2. Be able to identify cost allocation
3. Be able to compute break even and target profit analysis
4. Identify direct material, direct labor, and overhead costs
5. Distinguish between job order and process costing

6. Calculate allocated overhead
7. Identify and calculate variances
8. Identify segment analysis and profitability measures
9. Recognize and identify basic concepts of fixed, variable and mixed costs

AACSB Assessment:

The College of Business is in the process of applying for AACSB accreditation. As part of that process, students will be assessed on program level outcomes based on course outcomes from various courses. The materials from this course may be used for assessing such program level outcomes, and hence students must follow the necessary rigor to ensure mastery and retention of the above course outcomes.

COVID-19: Due to the current pandemic environment, all university personnel (faculty, students and staff, etc) are required to adhere to mandated procedures and guidelines as communicated through university communications.

Rosa_2013

Required Materials:

- Textbook: Managerial Accounting 18th Edition By: Ray Garrison, Eric Noreen and Peter Brewer. *A discounted Connect Access Card/code is available for entry into the all-inclusive access to the eBook, SmartBook 2.0 and all assignment types. Students will not find the same discounted ISBN anywhere else but in the bookstore since it was discounted for TAMUSA/Follett. Students must purchase the online access to Connect in order to complete the Connect Homework, Quizzes, and Exams.*
- **Blackboard:** Connect to <http://tamusa.blackboard.com>. You will have lecture notes, solutions to problems, multimedia materials and other supplementary materials in Blackboard.
- **SAM:** In addition to the assignments in Blackboard, you may complete exams and assignments in an online homework management system called SAM. Instructions on how to obtain online access and a link to the website will be provided as a separate handout.
- **Software:** If the case needed, you may be required to use Microsoft Visio, Microsoft Access and Microsoft Project. These products are available in the computer labs on campus. You will also be able to download the installation software from the Microsoft software center. You will receive your login name and password at your Jaguar email address. Additional software tools will be required, for example, Microsoft Dynamics, Microsoft BI, Microsoft Project, Microsoft Visio, the JAVA SE Runtime Environment, Acrobat Reader, Flash Player and Windows Media Player, and SPSS. Instructions and website links or additional software will be available online if needed.
- **Computer Hardware:** To participate in online sessions, you will need a computer with an internet connection, a microphone, and speakers/headphones. To complete the class work, you will need appropriate software installed on the computer.
- **Aplia:** Online quizzes could be administered through Aplia or Connect. PLEASE REGISTER IN ASAP.

Artificial Intelligence (AI) Policy:

This course assumes that all work submitted by students will be generated by the students themselves, working individually or in groups. Students should not have another person/entity write any portion of an assignment for them, which includes using artificial intelligence (AI) tools like ChatGPT.

Course Requirements every student must fulfill in order to succeed in course:

1. Students should check the Course Calendar, Announcements, and Messages (e-mail) systems in Blackboard on a regular basis.
2. Students should keep current with all course assignments, quizzes, and examinations.
3. If the course uses remote proctoring for exams, students must schedule their exam early in the semester.
4. Students should ask questions and communicate with the instructor either in class, online, off-line or during office hours.
5. For all classwork, exams, quizzes etc., if a student is completing it off-campus, then they are responsible for availability of internet connectivity. Extensions will not be granted for lack of availability of internet connections.
6. Students should remember that online and hybrid courses assume greater responsibility and independent learning skills by the student for their own learning outcomes.
7. For online courses, students should keep current on class recordings, if not attending the live class (either in person or online).
8. For online asynchronous courses, there will be no online class sessions. All materials will be made available through Blackboard or through online links.
9. For online synchronous courses, there will be online class sessions as indicated. Students are expected to attend the online session at the given time. If a student is unable to attend a session, instructor will make the recording of the session available for the student to view. All materials will be made available through Blackboard or through online links.

Grading Policy: The final course grade will be based on your performance on the quizzes, exams, assignments and class participation using the following weights:

Quizzes (1 per Chapter)	40%
Teams Final Project	60%
Total	100%

The final letter grades will be assigned as follows: Above 90% \Rightarrow A; 80 – 89% \Rightarrow B; 70 – 79% \Rightarrow C; 60 – 69% \Rightarrow D; Below 60% \Rightarrow F.

Examinations and Quizzes: There will be fifteen-minute quizzes about the materials to be read in advance for the class. Questions will emphasize understanding and applications of concepts and topics covered in the reading.

Proctored Exams: Examinations in this class may/will be administered using secure online testing services. Details regarding proctored test sign up and administration will be provided at least 2 weeks prior to the exam if needed.

Assignments/ Research papers: There will be one over-the-semester team research project. Teams will be preselected. There will be several deliveries during the semester. The grading is not accumulative. Each delivery is graded separately.

Online individual / Group Activities: Online individual participation is expected during the course. Team groups will be assigned during the semester to complete in-class activities as well as for the final project.

Make up and Late Assignment/exam/quiz policy: As a general rule, make-ups or late submissions will NOT be offered or accepted for any missed assignments/exams/quizzes. Late submissions or make-ups may be accepted/administered only in extra-ordinary circumstances such as an excused official university activity, a severe illness, or a dire emergency. However, you must provide comprehensive documentation either before or within a few days of the missed assignment/quiz/exam.

Class conduct and civility code: Everyone in class is expected to follow all rules in the student handbook, as well as common courtesy during classroom lectures and discussions in class and online, including the following:

1. Attendance may be taken at the beginning or the end of the class.
2. It is the students' responsibility to obtain and be able to use the required materials and software for this class.
3. Student must retain copies of all assignments and graded work for verification purposes and provide it to the instructor, if necessary. Keep own copies of all computer files and e-mails till final grade is received.
4. Talking while the instructor is lecturing is extremely disruptive and discourteous to the instructor and other students.
5. Using computers or phones (except for a valid urgent need) during class for a purpose not related to class is disruptive. All cell phones and gadgets should be turned OFF and headphones removed.
6. For any questions about the exams and assignments, a student should contact the instructor, well in advance of the day they are due, so the instructor may have enough time to provide feedback.
7. All communications will be via e-mail communications to the Texas A&M University e-mail account, and students are expected to use their school provided email account. The instructor will reply to a student e-mail messages and voice messages within 24 hours during week days (Monday-Friday).
8. All assignment submissions must be uploaded to Blackboard by the due date and time. Submission window may close or marked late, even if late by one second.

Anyone violating these policies may be subject to disciplinary actions.

Class attendance and Participation: A vital part of every student's education is regular attendance of class meetings (for face-to-face/hybrid classes/online synchronous classes) or regular review of class materials posted by the instructor for asynchronous classes. Any absences tend to lower the quality of a student's work, and frequent or persistent absences may result in a failing grade. Students are responsible for the materials covered in class. The course covers a lot of material and most students find at least some parts of it difficult. Class participation is highly encouraged as it makes the class more interesting and enhances the learning experience. Students are strongly encouraged to ask questions, participate in class discussions and problem solving, and visit/contact the instructor during office hours in case of questions or concerns. Good attendance and participation will be rewarded when final grades are assigned.

The course is intensive and challenging and you are expected to master the materials presented in class. The structure of the class makes your individual study and preparation outside of class extremely important, and may vary considerably based on student background. However, a **minimum** of two hours of work outside the class is expected for every one hour of class period per week. Reading the assigned

chapter(s) and having some familiarity with them before class will be very useful for understanding lectures.

Fall 2024 ACCT 5341:900 Class Schedule

The provisions and information set forth in the schedule below are intended to be informational and not contractual in nature. The instructor reserves the right to amend, alter, change, delete or modify the provisions of the schedule.

<i>Week</i>	<i>Chapter and Topic</i>	<i>Quizzes</i>
1	Syllabus	
2	Labor-day	
3	Chapter 1: Managerial Accounting and Cost Concepts	Quiz 1
4	Chapter 2: Job-Order Costing: Calculating Unit Product Costs	Quiz 2
5	Chapter 3: Job-Order Costing: Cost Flows and External Reporting	Quiz 3
6	Chapter 4: Process Costing	Quiz 4
7	Chapter 5: Cost-Volume-Profit Relationships	Quiz 5
8	Chapter 6: Variable Costing and Segment Reporting: Tools for Management	Quiz 6
9	Chapter 7: Activity-Based Costing: A Tool to Aid Decision Making	Quiz 7
10	Chapter 8: Master Budgeting	Quiz 8
11	Chapter 9: Flexible Budgets and Performance Analysis	Quiz 9
12	Chapter 10: Standard Costs and Variances	Quiz 10
13	Presentations	
14	Thanksgiving week	
15	Reading Days – No class meetings	
16	Final delivery	Final project submission

University Email Policy and Course Communications: All correspondence between professors and students must occur via Tamusa email accounts. You must have your Jaguar email account ready and working. If it is not working, contact the help desk at 210-784-2377.

Academic Accommodations for Persons with Disabilities: The Americans with Disabilities Act Amendments Act (ADAAA) of 2008 and the Rehabilitation Act of 1973 are federal anti-discrimination statutes that provide comprehensive civil rights protection for persons with disabilities. Title II of the ADAAA and Section 504 of the Rehabilitation Act require that students with disabilities be guaranteed equal access to the learning environment through the provision of reasonable and appropriate accommodation of their disability. If you have a diagnosed disability that may require an accommodation, please contact Disability Support Services (DSS) for the coordination of services. DSS is located at the Main Campus on the 2nd floor of the Central Academic Building in suite 210. The phone number for DSS is (210) 784-1335 and email is dsupport@tamusa.edu.

Academic Learning Center : All currently enrolled students at Texas A&M University-San Antonio can utilize the Academic Learning Center for subject-area tutoring. The Academic Learning Center is an appointment based center where appointments are made through the Navigate platform. Students access Navigate through Jagwire in the Student Services tab. The Center is active on campus outreaching to ACCT 5341:900, Adv Cost Managerial Acct, Fall 2024, Syllabus, Dr. Jesus R. Jimenez-Andrade

students to highlight services offered. You can contact the Academic Learning Center by emailing tutoring@tamusa.tamus.edu or calling (210)-784-1332. Appointments can also be made through JagWire under the services tab.

Counseling Resources: As a college student, there may be a time when personal stressors interfere with your academic performance and/or negatively impact your daily functioning. If you or someone you know is experiencing life stressors, emotional difficulties, or mental health concerns at A&M-SA, please contact the Office of Student Counseling & Wellness Services (SC & WS) located in Modular C Room 166 (Rear entrance) or call 210-784-1331 between the hours of 8:00 AM and 5:00 PM. All mental health services provided by SC & WS are free, confidential (as the law allows), and are not part of a student's academic or university record. SC&WS provides brief individual, couples, and group therapy, crisis intervention, consultation, case management, and prevention services. For more information, please visit www.tamusa.edu/studentcounseling.

In a crisis, please walk-in to the SC & WS services between 8:00 AM and 5:00 PM to be seen by a licensed clinician. After hours, please contact UPD at 911 or text "HOME" to 741-741 24/7/365 to connect with a trained crisis counselor. The National Suicide Prevention hotline also offers a 24/7/365 hotline at 1-800-273-8255.

Emergency Preparedness: JagE Alert is Texas A&M University-San Antonio's mass notification. In the event of an emergency, such as inclement weather, students, staff and faculty, who are registered, will have the option to receive a text message, email and/or phone call with instructions and updates. To register or update your information visit: <https://tamusa.bbcportal.com/>. More information about Emergency Preparedness and the Emergency Response Guide can be found here: <http://www.tamusa.edu/riskmanagement/index.html>.

Financial Aid and Verification of Attendance: According to the following federal regulation, 34 CFR 668.21: U.S. Department of Education (DoE) Title IV regulation, a student can only receive Title IV funds based on Title IV eligibility criteria which include class attendance. If Title IV funds are disbursed to ineligible students (including students who fail to begin attendance), the institution must return these funds to the U.S. DoE within 30 days of becoming aware that the student will not or has not begun attendance. Faculty will provide the Office of Financial Aid with an electronic notification if a student has not attended the first week of class. Any student receiving federal financial aid who does not attend the first week of class will have their aid terminated and returned to the DoE. Please note that any student who stops attending at any time during the semester may also need to return a portion of their federal aid.

Jaguar Writing Center: The Jaguar Writing Center provides writing assistance to graduate and undergraduate students in all three colleges. Writing tutors work with students to develop reading skills, prepare oral presentations, and plan, draft, and revise their written assignments. Students can make individual or group appointments with a writing tutor. The Writing Center is located in the Central Academic Building, Suite 208. Appointments can also be made through JagWire under the services tab.

Meeting Basic Needs: Any student who has difficulty affording groceries or accessing sufficient food to eat every day, or who lacks a safe and stable place to live, and believes this may affect their performance in the course, is urged to contact the Dean of Students (DOS@tamusa.edu) for support. Furthermore,

please notify the professor if you are comfortable in doing so. This will enable them to provide any resources they may possess.

Military Affairs: Veterans and active-duty military personnel are welcomed and encouraged to communicate, in advance if possible, and special circumstances (e.g., upcoming deployment, drill requirements, disability accommodations). You are also encouraged to visit the Patriots' Casa in-person room 202, or to contact the Office of Military Affairs with any questions at military@tamusa.edu or (210)784-1397.

Religious Observances: Texas A&M University-San Antonio recognizes the diversity of faiths represented among the campus community and protects the rights of students, faculty, and staff to observe religious holidays according to their tradition. Under the policy, students are provided an opportunity to make up any examination, study, or work requirements that may be missed due to a religious observance provided they notify their instructors before the end of the second week of classes for regular session classes.

Respect for Diversity: We understand that our students represent diverse backgrounds and perspectives. When we are equity-minded, we are aware of differences and inequalities and are willing to discuss them so we can act to resolve them. The University is committed to building cultural competencies, or the attitudes, skills, and knowledge that enable individuals and organizations to acknowledge cultural differences and incorporate these differences in working with people from diverse cultures. Respecting and accepting people different than you is vital to your success in the class, on campus, and as a future professional in the global community. While working together to build this community we ask all members to:

- Share their unique experiences, values, and beliefs.
- Be open to the views of others.
- Honor the uniqueness of their colleagues.
- Value each other's opinions and communicate respectfully.
- Keep confidential discussions that the community has of a personal (or professional) nature.
- Use this opportunity together to discuss ways in which we can create an inclusive environment in this course and across the A&M-San Antonio community.

Drop Policy: You may drop the course with an automatic grade of W on or before the date listed in the academic calendar at www.tamusa.edu. The last date to drop a course, or withdraw from the University is also indicated in the academic calendar on the university website (www.tamusa.edu). If you wish to drop the class, you must submit the necessary paperwork to the proper authority. Students dropping a course are subject to all conditions listed in the university catalog.

The Six-Drop Rule: Students are subject to the requirements of Senate Bill (SB) 1231 passed by the Texas Legislature in 2007. SB 1231 limits students to a maximum of six (6) non-punitive course drops (i.e., courses a student chooses to drop) during their undergraduate careers. A non-punitive drop does not affect the student's GPA. However, course drops that exceed the maximum allowed by SB 1231 will be treated as "F" grades and will impact the student's GPA.

Statement of Harassment and Discrimination: Texas A&M University-San Antonio is committed to the fundamental principles of academic freedom, equality of opportunity and human dignity. To fulfill

its multiple missions as an institution of higher learning, A&M-San Antonio encourages a climate that values and nurtures collegiality, diversity, pluralism and the uniqueness of the individual within our state, nation, and world. All decisions and actions involving students and employees should be based on applicable law and individual merit. Texas A&M University-San Antonio, in accordance with applicable federal and state law, prohibits discrimination, including harassment, on the basis of race, color, national or ethnic origin, religion, sex, disability, age, sexual orientation, or veteran status. Individuals who believe they have experienced harassment or discrimination prohibited by this statement are encouraged to contact the appropriate offices within their respective units.

Students' Rights and Responsibilities: The following statement of students' rights and responsibilities is intended to reflect the philosophical base upon which University Student Rules are built. This philosophy acknowledges the existence of both rights and responsibilities, which is inherent to an individual not only as a student at Texas A&M University-San Antonio but also as a citizen of this country.

Students' Rights

1. A student shall have the right to participate in a free exchange of ideas, and there shall be no University rule or administrative rule that in any way abridges the rights of freedom of speech, expression, petition and peaceful assembly as set forth in the U.S. Constitution.
2. Each student shall have the right to participate in all areas and activities of the University, free from any form of discrimination, including harassment, on the basis of race, color, national or ethnic origin, religion, sex, disability, age, sexual orientation, or veteran status in accordance with applicable federal and state laws.
3. A student has the right to personal privacy except as otherwise provided by law, and this will be observed by students and University authorities alike.
4. Each student subject to disciplinary action arising from violations of University Student Rules shall be assured a fundamentally fair process.

Students' Responsibilities

1. A student has the responsibility to respect the rights and property of others, including other students, the faculty and University officials.
2. A student has the responsibility to be fully acquainted with the published University Student Rules and to comply with them, as well as federal, state, and local laws.
3. A student has the responsibility to recognize that student actions reflect upon the individuals involved and upon the entire University community.
4. A student has the responsibility to maintain a level of behavior that is consistent in supporting the learning environment of the institution and to recognize the University's obligation to provide an environment for learning.

Violations of Academic Conduct (Section 14.5 Student Handbook): As a member in an academic community, students at Texas A&M University-San Antonio are expected to exhibit a high level of honesty and integrity in their pursuit of higher education, be mature, be self-directed and be able to manage their own affairs. Students who are unwilling to abide by these basic expectations will find themselves facing academic and/or disciplinary sanctions. Students are expected to share in the responsibility and authority with faculty and staff to challenge and make known acts that violate the

Texas A&M University-San Antonio Code of Conduct. For more information please visit the Office of Student Rights & Responsibilities website <http://bit.ly/TAMUSAStudentRR>.

Students engaging in an act that violates the standards of academic integrity will find themselves facing academic and/or disciplinary sanctions. Academic misconduct is any act, or attempt, which gives an unfair advantage to the student. Additionally, any behavior specifically prohibited by a faculty member in the course syllabus or class discussion may be considered as academic misconduct. Academic misconduct includes, but is not limited to, cheating, plagiarism, multiple submissions, collusion, lying and bribery. For more information, refer to the Student Code of Conduct, Article III: Conduct Rules and Regulations. Texas A&M University-San Antonio faculty has the discretion to impose grade penalties as deemed necessary.

Faculty members are required to report such serious breaches of academic honesty to their chair, their dean and the Office of Student Rights and Responsibilities. In cases of academic misconduct, students may be subject not only to grade sanctions in courses but to disciplinary action. Grade sanctions may be imposed only by faculty members, but suspension or expulsion may be imposed only by the Vice President for Student Affairs. If a student wishes to appeal the decision of suspension or expulsion due to violations of academic misconduct, they must initiate their appeal as outlined within the Student Code of Conduct. Extenuating circumstances may cause the University to deviate from the defined time frames.

All student term papers and other written assignments are subject to analysis by anti-plagiarism software. Posting of any class work given to student, or solutions, or discussion, on publicly accessible forums or on social media is not permissible.

Considering the potential consequences of academic misconduct, it is obviously in students' best interests to avoid even the appearance of such behavior. If a student is unclear whether a specific act might constitute academic misconduct, please she/he should contact the instructor for an assessment of the situation.

Important dates (<https://www.tamusa.edu/academics/documents/AY2025-Academic-Calendar.pdf>):

August 26 Monday First class day
September 2 Monday Labor Day Holiday - No classes
September 3 Tuesday Last day to register
September 11 Wednesday Census Date
September 12 Thursday Drop for non-payment
October 7-October 18 Monday-Friday Midterm grading period
November 11 Monday Last day to drop with an automatic grade of "W"
November 19 Tuesday Last day to withdraw from the university
November 27 Wednesday Study day - No classes
November 28-November 30 Thursday-Saturday Thanksgiving Holiday - No classes
December 5 Thursday Last day of scheduled classes for weekday classes
December 6 Friday Study day - No classes
December 7-December 13 Saturday-Friday Final examinations
December 13 Friday End of term
December 16 Monday All grades due by noon
December 17 Tuesday Commencement
December 19 Thursday Grades available in JagWire
December 24-January 1 Tuesday-Wednesday Winter Break

ACCT 5341:900, Adv Cost Managerial Acct, Fall 2024, Syllabus, Dr. Jesus R. Jimenez-Andrade