ACCT5341 600: Advanced Cost / Managerial Accounting  
Fall 2020 CRN 12696  
Department of Accounting & Finance, College of Business  

Course Syllabus

This syllabus is a planning document. Changes may be made during the semester to meet student learning needs. All changes will be provided to students as announcements on Blackboard and in email messages sent to each student, individually.

Class Meeting Time: Thursday 05:30 pm-07:15 pm ONLINE Synchronous Hybrid  
Class Duration: 08/20/2020-12/12/2020  
Instructor: Richard P. Green II, PhD, CPA  
Office: CAB 427 E – Note that I will NOT have office hours in my office.  
Telephone 210-784-2325  
E-Mail: richard.green@tamusa.edu  

Student emails will receive a reply as quickly as I can respond, but always within two business days.

Course Website: https://tamusa.blackboard.com/

<table>
<thead>
<tr>
<th>OFFICE HOURS:</th>
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<tbody>
<tr>
<td></td>
<td>Tuesday</td>
<td>12:30 - 3:00 pm</td>
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<tr>
<td></td>
<td>Wednesday</td>
<td>12:00 - 5:00 pm</td>
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<tr>
<td></td>
<td>Thursday</td>
<td>12:30 - 3:00 pm</td>
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COURSE DESCRIPTION:  
Planning and control of cost elements; analysis of costs and profits; and current topics in cost/managerial accounting.

PREREQUISITE: ACCT 3314.

COURSE OBJECTIVE:  
This course is a rigorous examination of advanced cost and managerial accounting topics. It is intended for accounting majors who will be compiling and presenting accounting reports to managers to aid them in decision making, evaluating, controlling, directing, and planning.

STUDENT LEARNING OUTCOMES:  
At the conclusion of this course, you will be able to:
1. explain how to use accounting information for decision making  
2. explain to non-accountants the implications and limitations of accounting information for management purposes  
3. compile, format, and present analyses of business operations using accounting information  
4. use accounting information for budgeting;
5. use accounting information for evaluation, controlling and directing business operations.

**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.

**Required Materials:**

**TEXT:** (eBook): Zimmerman, Jerold. *Accounting for Accounting For Decision Making And Control, 9e.* McGraw-Hill, New York

**WHAT YOU MUST DO TO SUCCEED IN THIS COURSE:**
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. Reading the assigned chapter(s) and having some familiarity with them before class will be very useful for understanding lectures.

- **Blackboard:** Connect to [http://tamusa.blackboard.com](http://tamusa.blackboard.com). You will have lecture notes, solutions to problems, multimedia materials and other supplementary materials in Blackboard. All class communications will be through Blackboard and students should monitor this several times a day.

- There are weekly on-line units of learning posted to Blackboard. Students MUST complete the assigned course requirements on Blackboard prior to each class meeting. You will be held accountable for all materials posted on Blackboard.

- **Software:** You will be required to use Microsoft Word and Microsoft Excel. You will also use the graphical interfaces for LEXIS/NEXIS, Checkpoint, the Accounting Codification, and EDGAR. These interfaces are web-based and will be accessed through a web browser.

- **Computer Hardware:** In order to participate in the tutoring sessions (if offered) you will need a computer with a reliable high-speed internet connection, a microphone and speakers/headphones.

- **Time:** You are expected to spend 4-8 hours per week for the course. Based on the background, some student may require more time. Time spent may be longer when assignment/exams are due.

**Other Recommended / Reading Materials:** Additional reading materials are available on the course website as recommended by the instructor.

**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, offline 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.

10. Rules concerning testing:
   a. The instructor can require students to sit for an examination in an approved online location during regularly scheduled class times and during pre-scheduled University testing dates.
   b. The instructor can require students to physically sit for a remotely-proctored exam – setup of exam is responsibility of the student.
   c. The instructor can require students to take examinations using proctoring software.
   d. The instructor decides which type of examination works best for the class and the student must comply with the instructor’s instructions. In unusual circumstances, the instructor may agree to alternative testing times and locations for individual students upon request.

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

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
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</thead>
<tbody>
<tr>
<td>Mid Term Exam</td>
<td>30%</td>
</tr>
<tr>
<td>Final Exams</td>
<td>40%</td>
</tr>
<tr>
<td>Written Assignments (HW)</td>
<td>30%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

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

**Examinations and Quizzes:** There will be a mandatory mid-term exam and a mandatory final exam (as per university schedule). Being absent for an exam will result in a grade of zero for that exam and may result in a fail grade in the course. The exams/quizzes will consist of conceptual multiple-choice questions, problem solving questions, and short essay questions. The exam/quiz materials will come from lecture notes, the text, and class discussions. Questions will emphasize understanding and applications of concepts and topics covered in class.

**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.

**Assignments/ Research papers:** There will be two Projects during the course. Individual assignments and due dates will be posted through Blackboard. Although no credit toward the final grade is given for
homework, you will definitely do better in the course if you complete all assigned homework in a timely manner.

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. 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 2020 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.

**PRELIMINARY SCHEDULE OF TOPICS COVERED — THIS IS PRELIMINARY!!!**

**DETAILED WEEKLY ASSIGNMENTS ARE ON BLACKBOARD.**

<table>
<thead>
<tr>
<th>Week</th>
<th>Assignments to Prepare before Class (except first day)</th>
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<tbody>
<tr>
<td>1</td>
<td>Introduction and Orientation. Review and Pretest of Basic Cost Material.</td>
</tr>
<tr>
<td>2</td>
<td>Nature of costs (chapter 2 of text)</td>
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<tr>
<td>3</td>
<td>Opportunity cost and capital budgeting</td>
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<tr>
<td>4</td>
<td>Responsibility Accounting and transfer pricing</td>
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<tr>
<td>5</td>
<td>Budgeting</td>
</tr>
<tr>
<td>6</td>
<td>Cost allocation theory</td>
</tr>
<tr>
<td>7</td>
<td>MID TERM EXAM</td>
</tr>
<tr>
<td>8</td>
<td>Cost allocation practices</td>
</tr>
<tr>
<td>9</td>
<td>Absorption costing systems</td>
</tr>
<tr>
<td>10</td>
<td>Criticisms of absorption costing 1 – incentives to over produce</td>
</tr>
<tr>
<td>11</td>
<td>Criticisms of absorption costing 2 – Inaccurate product costing</td>
</tr>
<tr>
<td>12</td>
<td>Standard costing of direct labor and direct materials</td>
</tr>
<tr>
<td>13</td>
<td>Overhead and marketing variances</td>
</tr>
<tr>
<td>14</td>
<td>catch-up and course review</td>
</tr>
<tr>
<td>15</td>
<td>FINAL EXAM (comprehensive, in class)</td>
</tr>
</tbody>
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**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 includes 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 his/her 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 his/her 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 can be contacted by email at: Student.Success@tamusa.edu or by phone at (210) 784-1307, or by visiting its web page from www.tamusa.edu.
Jaguar Tutoring Center
The Tutoring Center at Texas A&M University–San Antonio provides academic assistance to students in TAMU-SA’s schools of Business, Education, and Arts and Sciences. Literacy tutors help students develop reading skills, prepare oral presentations, and plan, draft, and revise their papers. Business tutors provide individual assistance in statistics, accounting, and math. The goal of TAMU-SA tutors is to empower students to succeed academically. The tutoring center can be contacted by email at: Tutoring@tamusa.edu or by phone at: (210) 784-1332, or by visiting its web page from www.tamus.edu.

University Email Policy and Course Communications
All correspondence between professors and students must occur via University email accounts. You must have Jaguar email account ready and working. If it is not working, contact the help desk at 210-784-4357.

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.

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.tamus.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.tamus.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.

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Students with Disabilities
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 disability. If you believe you have a disability that may require accommodations, please contact Disability Support Services (DSS) for the coordination of services. The phone number for DSS is (210) 784-1335 and email is dsupport@tamusa.edu.

Academic Misconduct Policy
Students at Texas A&M University-San Antonio are expected to adhere to the highest standards of academic honesty and integrity. Academic misconduct for which a student is subject to penalty includes
cheating, plagiarism, fabrication, multiple submissions, misrepresentation of academic records, facilitating academic dishonesty, unfair advantage, violating known safety requirements and ethical misconduct. Students are expected to do their own course work. Simple cases of first offense cheating or plagiarism by an individual student may be handled by the instructor after consultation with the department chair. The student is usually confronted with the evidence in private and advised of the penalty to be assessed. The evidence will be retained for at least one full year. For more serious cases, such as those involving repeated offenses, conspiracy with other students or the theft and selling of examination questions, a report should be made by the instructor via the department chair and college dean to the Office of Student Rights and Responsibilities. Academic dishonesty is a violation of the Student Code of Conduct; therefore, the instructor shall report any form of academic dishonesty to the Office of Student Rights and Responsibilities. Both parties (provider and copier) will be held responsible for the misconduct. Please review the Student Handbook for a complete description of the process. Penalties for academic dishonesty may range from a grade of F on the particular paper or in the course to expulsion from the University.

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.

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

**Key Dates For Fall 2020 Semester**
The complete academic calendar is available online: http://www.tamus.edu/provost/academicresources/FallSpringSummerCalendars/fall.html

- **Aug 18** Drop for non-payment
- **Aug 19** Last Day for students to withdraw to receive 100% tuition
- **Aug 20** Classes Begin
- **Sep 4** Census Date. Also Last date to apply for Fall 2020 graduation
- **Sep 7** Monday - Labor Day - A&M-SA Closed
- **Sep 8** Students dropped for Non-Payment will be assessed a $363 Reinstatement Fee
- **Oct 23** Last day to drop with an automatic "W"
- **Oct 26** Title IV 60% of semester (Financial Aid)
- **Nov 25-28** Thanksgiving Holiday, Classes do not meet
- **Dec 2** Last day to drop a course or withdraw from the University
- **Dec 2** Last day of Scheduled Classes
- **Dec 3, 4** Reading Days
- **Dec 7-12** Final Examinations - See your college catalog for schedule
- **Dec 12** End of Fall 2020 Semester
- **Dec 15** All grades for Fall 2020 16-week session due by Noon via JagWire
- **Dec 24-Jan1** Winter Break – A&M-SA Closed

Richard P. Green II, Ph.D. C.P.A.
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