ACCT 3314 800, Cost Managerial Accounting, Spring 2020, CRN: 20552
Department of Accounting and Finance, College of Business

Course Syllabus

Class Meeting Time and Place: W 7:00 - 9:45 PM, Central Academic Building 334
Class Duration: 1/13 - 5/12
Instructor: Dr. Beu (Eve) Lee, CPA, CFA
Office: CAB 427 F
Tel: 210-784-2372
E-Mail: blee@tamusa.edu
Student emails will receive a reply within two business days.

Course Website: https://tamusa.blackboard.com/
Office Hours:
T 2:30 PM – 3:30 PM and 4:45 PM – 6:30 PM
W 5:00 – 7:00 PM
R 2:30 PM – 3:30 PM and 4:45 PM – 7:00 PM

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: ACCT 3301/3302. Students who do not meet the pre-requisites must contact the instructor immediately.

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 of the above course outcomes.

**Required Materials:**
- **Calculator:** A Financial calculator
- **Blackboard:** Connect to [http://tamusa.blackboard.com](http://tamusa.blackboard.com). You will have lecture notes, multimedia materials and other supplementary materials in Blackboard.
- **Connect:** You will complete quizzes and homework assignments in an online McGraw-Hill textbook website called Connect. Instructions on how to obtain online access and a link to the website will be provided in Blackboard.
- **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 at our course website as recommended by the instructor.

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

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quizzes</td>
<td>10%</td>
</tr>
<tr>
<td>Homework</td>
<td>20%</td>
</tr>
<tr>
<td>2 Mid-term Exams</td>
<td>40%</td>
</tr>
<tr>
<td>Final Exam (Comprehensive)</td>
<td>30%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</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 two mandatory mid-term exams 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 will consist of conceptual multiple-choice questions, and problem solving questions. The exam materials will come from lecture notes, the text, and class discussions. Questions will emphasize understanding and applications of concepts and topics covered in class.
Homework/Quizzes: All homework and quizzes will be worked and submitted using the publisher's website, Connect. The quizzes will consist of true/false questions and multiple-choice questions while the homework assignment with multiple-choice questions, and problem solving questions. In order to be sure that you receive credit for all of your work, please access your assignments through Blackboard rather than going directly to Connect. Homework with unlimited attempts and quizzes with 3 attempts are due at 11:59 pm (Central Time) and the highest score will be taken.

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. Keep copies of all computer files and e-mails.
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, before 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 within 48 hours during week days (Monday-Friday).
8. All assignment submissions must be uploaded to Blackboard by the due date.

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 and participate in class discussions and problem solving.

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.
Spring 2020 ACCT 3314 001 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.

<table>
<thead>
<tr>
<th>Week</th>
<th>Dates</th>
<th>Chapter and Topic</th>
<th>Due Sunday 11:59 PM</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Jan 13 – Jan 19</td>
<td>Syllabus, Prologue: Managerial Accounting Overview.</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Jan 20 – Jan 26</td>
<td>Chapter 1. Cost concepts.</td>
<td></td>
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<tr>
<td>3</td>
<td>Jan 27 – Feb 2</td>
<td>Chapter 2. Job-Order Costing – Calculating Unit Product Costs.</td>
<td>Chapter 1. HW/Quiz</td>
</tr>
<tr>
<td>5</td>
<td>Feb 10 – Feb 16</td>
<td>Chapter 4. Process Costing.</td>
<td>Chapter 3. HW/Quiz</td>
</tr>
<tr>
<td>7</td>
<td>Feb 24 – Mar 1</td>
<td>Mid-term Exam.</td>
<td>Chapter 4. HW/Quiz</td>
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<tr>
<td></td>
<td></td>
<td>Chapter 5. Cost/Volume/Profit.</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Mar 2 – Mar 8</td>
<td>Chapter 6. Variable Costing</td>
<td></td>
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<tr>
<td></td>
<td>Mar 9 – Mar 15</td>
<td>Spring Break No Classes</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Mar 16 – Mar 22</td>
<td>Chapter 7. Activity-Based Costing</td>
<td>Chapter 5. HW/Quiz</td>
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<tr>
<td>10</td>
<td>Mar 23 – Mar 29</td>
<td>Chapter 8. Master Budgeting</td>
<td>Chapter 6. HW/Quiz</td>
</tr>
<tr>
<td>11</td>
<td>Mar 30 – Apr 5</td>
<td>Chapter 9. Flexible Budgets</td>
<td>Chapter 7. HW/Quiz</td>
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<tr>
<td>12</td>
<td>Apr 6 – Apr 12</td>
<td>Chapter 10. Standard Costs and Variance</td>
<td>Chapter 8. HW/Quiz</td>
</tr>
<tr>
<td>13</td>
<td>Apr 13 – Apr 19</td>
<td>Mid-term Exam.</td>
<td>Chapter 9. HW/Quiz</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Chapter 10. Standard Costs and Variance</td>
<td></td>
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<tr>
<td>14</td>
<td>Apr 20 – Apr 26</td>
<td>Chapter 11. Performance Measure</td>
<td>Chapter 10. HW/Quiz</td>
</tr>
<tr>
<td>15</td>
<td>Apr 27 – May 3</td>
<td>Chapter 12. Differential Analysis.</td>
<td>Chapter 11. HW/Quiz</td>
</tr>
<tr>
<td>16</td>
<td>May 4 – May 5</td>
<td>Reading Days – Classes do NOT meet.</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>May 6 – May 12</td>
<td>Final Exam – As per University Schedule</td>
<td>Chapter 12. HW/Quiz</td>
</tr>
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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. If you wish to drop the class after that date, you will receive either W (if you have satisfactory record so far) or F. 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.

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.tamusa.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.

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. DSS is located at the Main Campus on the 2nd floor of the Central Academic Building in room 210 and at the Brooks City-Base Campus in room 149. 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 Spring 2020 Semester
The complete academic calendar is available online: http://www.tamus.edu/provost/academicresources/FallSpringSummerCalendars/fall.html

Jan 9       Drop for non-payment
Jan 10      Last Day for students to withdraw to receive 100% tuition
Jan 13      Classes Begin
Jan 20      Martin Luther King Day - A&M-SA Closed
Jan 21      Last day to register for Spring 2020 16-week Session
Jan 29      Census Date. Also Last date to apply for Spring 2020 graduation
Jan 29      Students dropped for Non-Payment will be assessed a Reinstatement Fee
Mar 9-15    Spring Break (University offices will remain open)
Mar 27      Last day to drop with an automatic "W"
Mar 30      Title IV 60% of semester (Financial Aid)
May 1       Last day to drop a course or withdraw from the University
May 2       Last day of Scheduled Classes
May 4-5     Reading Days
May 6-12    Final Examinations - See your college catalog for schedule
May 12      End of Spring 2020 Semester
<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 15</td>
<td>All grades for Spring 2020 16-week session due by Noon via JagWire</td>
</tr>
<tr>
<td>May 15</td>
<td>Spring 2020 Commencement</td>
</tr>
</tbody>
</table>