Course Syllabus

Class Meeting Time and Place: Mon. 6:00 - 9:45 PM, Madla 306
Class Duration: 01/13/2020-03/07/2020
Instructor: Ankur Chopra, MBA, CPA
Office: N/A
Tel: 210-784-2301 (I do not have a direct line)
E-Mail: ankur.chopra@tamusa.edu;
Best Way to reach me: Blackboard Messages
(Student messages will receive a reply within two business days.)
Course Website: https://tamusa.blackboard.com/
Office Hours: By Appointment Only

Catalog Course Description: Introduction to managerial accounting as it is used to plan, evaluate and control an organization. Emphasis on budgeting, standard costing and analysis of costs and profits.

Course Objectives: The objective of this course is to provide an understanding of business functions and provide sound financial management principles in a business setting.

Prerequisites: ECON 5301 and FINC 5302. Students who do not meet the pre-requisites must contact the instructor immediately.

Student Learning Outcomes:
Upon successful completion of this course, students will be able to:

- explain your knowledge of business functions such as accounting and financial management, supply chain management, customer relationship management, and human resource management.
- explain what causes changes in costs and what are the patterns of change that are commonly observed.
- use Cost-Volume-Profit analysis to predict future costs and profits at differing levels of business output.
- use various costing methods to trace the costs of complex business operations.
- use activity-based costing to make decisions to improve business actions.
- use accounting information to evaluate the efficacy of business segments, departments, and the performance of individual business managers.

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.

Required Materials:

- Blackboard: Connect to 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.
- **Connect**: Online assignments will be administered through Connect. PLEASE REGISTER IN CONNECT ASAP. To register in Connect, log into Blackboard and select Assignments tab. Click on any assignment, which will take you to the integrated Connect platform. If you don't have an account, click the *Create a New Account* button and continue to follow the on-screen instructions.

- **Computer Hardware**: In order to participate in the tutoring sessions (if offered) you will need a computer with an 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.

### 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 hybrid and Hyflex courses assume greater responsibility and independent learning skills by the student for their own learning outcomes.
7. For Hyflex courses, students should keep current on class recordings, if not attending the live class (either in person or online).
8. For Hyflex courses, students are not required to come to class, even for proctored examinations.
   a. The instructor can require students to physically sit for an examination in a proctored environment at the facilities of university testing services – setup of exam is responsibility of the student.
   b. The instructor can require students to take examinations using proctoring software as indicated in the Proctored Exams section.
   c. The instructor decides which type of examination works best for the class and the student must comply with their instructions – as long as they are not required to take an in-class examination, or are required to take the examination at one specific time that applies to all students. In other words, the instructor will offer the student some flexibility on test location and the time to sit for the examination. Instructors should allow 72 hours for students to complete any examination.

### 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>
</tr>
</thead>
<tbody>
<tr>
<td>SmartBook &amp; HW Assignments</td>
<td>25%</td>
</tr>
<tr>
<td>Quizzes/Assessments</td>
<td>15%</td>
</tr>
<tr>
<td>Two Unit Exams</td>
<td>35%</td>
</tr>
<tr>
<td>Final Exam (as per University Schedule)</td>
<td>25%</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.

This course has a requirement of a grade of C as a minimal grade for satisfactory completion of this course.

### Examinations:

There will be two mandatory unit exams and a mandatory comprehensive 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. There may be quiz during class in most classes. Students not present at the time a quiz is given will be marked absent and get a grade of zero. 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: In order to ensure course integrity, students enrolled in this course must be present in-person to take their exams. If the Professor is unable to proctor the exams, then the Professor may use a Remote Test-Proctoring software for the administration of exams.

If remote proctoring services is used, the College of Business has partnered with ProctorU for the Remote test-Proctoring service. It is completely free for students to use; there is no additional fee to students for using this service. Students are required to make their own appointment to take exams within the timeframe established by your professor. If you make an appointment for an exam and fail to appear, subsequent testing attempts for that exam will incur a fee to the student of about $30 (prices are dependent on the length of the exam). Information about required computer equipment needed for this service can be found on the ProctorU website. At a minimum, students need a computer, webcam, a microphone, and an internet connection with at least 3 MPS upload and download speed. Information and FAQs about how to register and take your exam with ProctorU is available on their website at ProctorU.com. You can also test your computer systems readiness that site. Examity (another Remote Test-Proctoring service) may be used instead of ProctorU – Instructor will provide detail, if any of these online proctoring services are used.

Homework Assignments: There will be several homework assignments (including chapter assessment/quizzes) during the course. All assignments are web-based exercises and problems. You may take each assignment up to two [2] times to demonstrate mastery of the material. In addition to regular HW assignments, students will also need to complete SmartBook (SB) assignments, which may be taken as many times as needed. All assignments will be administered through the Connect platform.

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 resulting hospitalization or equivalent. 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. You are expected to be in class on time and to remain until the end of the class. Tardiness or leaving early will count as an absence.
3. Audio and video recording of lecture is not permitted without prior approval of the professor.
4. It is the students’ responsibility to obtain and be able to use the required materials and software for this class.
5. 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.
6. Talking while the instructor is lecturing is extremely disruptive and discourteous to the instructor and other students.
7. 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.
8. 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.
9. 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).
10. 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.

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.

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@tamus.edu or by phone at (210) 784-1307, or by visiting its web page from www.tamus.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@tamus.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.

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 Spring 2020 Semester
The complete academic calendar is available online:
**Spring 2020 ACCT 5311-900 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.

<table>
<thead>
<tr>
<th>Week</th>
<th>Chapters and Activities</th>
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<tbody>
<tr>
<td>Jan. 13</td>
<td>Introduction to the course; Register in Connect and Start Ch. #1</td>
</tr>
<tr>
<td>Jan. 19</td>
<td>Attendance/Check-In Quiz before midnight on BB</td>
</tr>
<tr>
<td>Jan. 20</td>
<td>No Class – MLK Day</td>
</tr>
<tr>
<td>Jan. 27</td>
<td>CH 1: Managerial Accounting &amp; Cost Concepts</td>
</tr>
<tr>
<td>Jan. 27</td>
<td>CH 2: Cost-Volume-Profit Relationships</td>
</tr>
<tr>
<td>Feb. 02</td>
<td>All Chapter 1 &amp; 2 assignments are due before midnight</td>
</tr>
<tr>
<td>Feb. 03</td>
<td>CH 6: Differential Analysis: The Key to Decision Making</td>
</tr>
<tr>
<td>Feb. 03</td>
<td>CH 7: Capital Budgeting Decisions</td>
</tr>
<tr>
<td>Feb. 09</td>
<td>All chapter 6 &amp; 7 assignments are due before midnight</td>
</tr>
<tr>
<td>Feb. 10</td>
<td>Unit Exam #1 (Ch. 1, 2, 6 &amp; 7): In-class; Bring Laptop</td>
</tr>
<tr>
<td>Feb. 17</td>
<td>CH 8: Master Budgeting – video lecture</td>
</tr>
<tr>
<td>Feb. 17</td>
<td>CH 9: Flexible Budgets and Performance Analysis</td>
</tr>
<tr>
<td>Feb. 23</td>
<td>All chapter 8 &amp; 9 assignments is due before midnight</td>
</tr>
<tr>
<td>Feb. 24</td>
<td>CH 11: Performance Measure in Decentralized Organization</td>
</tr>
<tr>
<td>Mar. 01</td>
<td>All chapter 11 assignments are due before midnight</td>
</tr>
<tr>
<td>Mar. 02</td>
<td>Unit Exam #2 (Ch. 8, 9 &amp; 11): In-class; Bring Laptop</td>
</tr>
<tr>
<td>Mar. 07</td>
<td>Final Exam (Comprehensive) – 2.5 hours will be conducted online. Exam will be available for students to take from 12AM on Mar. 03, 2020 to 11:59 PM on Mar. 07, 2020. More details will be provided about the final exam as we come closer to this week.</td>
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<tr>
<td>Mar. 11</td>
<td>Final Grades will be posted via Jaguar Conned by Noon</td>
</tr>
</tbody>
</table>

**DISCLAIMER:**

The provisions and information set forth in this schedule are intended to be informational and not contractual in nature. I reserve the right to amend, alter, change, delete or modify the provisions of the schedule. Changes to the schedule will be made only under extenuating circumstances. All the changes will be announced in class/Blackboard and you are responsible for the announcements made in class/Blackboard.