

# ACCT 6301 – Advanced Management Accounting

## **Course Description/Overview**

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A comprehensive study of the preparation of internal accounting reports for decision making, planning and control, cost determination and evaluation, budgeting, and qualitative techniques.

### **Prerequisite Knowledge**

ACCT 2302 or equivalent knowledge. As a student in this course you should have an understanding of accounting principles. As a student in this course you should have an understanding of Microsoft Office products such as Word, Excel, and PowerPoint.

### **Course Technology**

We will be retrieving materials from Blackboard and Connect. During the course, you will be required to complete a variety of assignments that will be delivered via Connect, an innovative online learning platform. You should have an understanding of Microsoft Office products such as Word, Excel, and PowerPoint.

### **Class Meeting Times**

Online. All activity and assignment due dates are according to Central Time (CT).

### **Technical Support**

The Technology Service Center (TSC) may be contacted by calling (325) 942-2911 or 1-866-942-2911 or by email at [helpdesk@angelo.edu](mailto:helpdesk@angelo.edu)

## **Faculty/Instructor Information**

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Ms. Jenny Davis, MBA, CPA

*Instructor, Department of Accounting, Economics and Finance*

Office: RAS 255

Phone: 325-486-6498

E-Mail: [jenny.davis@angelo.edu](mailto:jenny.davis@angelo.edu)

Office Hours: Mondays and Wednesdays from 12:15-1:45 and by appointment.

## Student Learning Outcomes

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

- Classify costs to satisfy various management objectives such as product planning, resource allocation, and performance evaluation.
- Calculate product costs using functional-based and activity-based approaches.
- Prepare financial reports such as budgets and income statements to support management decision making.
- Prepare operational and financial profit plans.
- Evaluate operating and financial performance.

### Assessment Methods

#### Concept Overview Videos

The concept overview videos present the key concepts for each learning objective through a series of multimedia presentations. Each presentation includes knowledge check questions.

#### Chapter Applications

I have selected applications from each chapter for you to complete. The eBook, hints, and check my work resources are available for these applications. You have two attempts and your second attempt will allow you to revise your first attempt. You can see your total score before the due date. After the due date passes, you can view the solutions. Study attempts are also allowed after the due date passes.

#### Exams

There will be three exams each worth 100 points. The exams must be taken during their scheduled availability window. Once the exam is started, you have 2.5 hours to complete the exam.

- ***You cannot have assistance from another individual on the exam.***

Exam Availability Windows (Central Time)

Exam #1: Chapters 1–5: Tuesday, February 8 @ 12:00 AM through Friday, February 11 @ 11:59 PM  
 Exam #2: Chapters 6–10: Tuesday, February 22 @ 12:00 AM through Friday, February 25 @ 11:59 PM  
 Exam #3: Chapters 11–14: Tuesday, March 8 @ 12:00 AM through Friday, March 11 @ 11:59 PM

## Course Textbook and Required Readings

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Textbook information:

Authors: Brewer, Garrison, & Noreen  
 Year: 2022  
 Book title: Introduction to Managerial Accounting, 9<sup>th</sup> edition  
 Publisher: McGraw-Hill

Connect Access during the course term

The ASU bookstore is offering a package with a loose-leaf version of the text and a Connect Access card. The ISBN for this package is 9781265083489 and is only offered via the campus bookstore.

Other readings will be assigned in a timely manner as needed and will be provided to you as PDF, in MS Word format, or as a link to an online resource.

## Grading Policies

This course employs the following to measure student learning:

<b>Grade Calculations</b>	<b>Point Value (Percent of Grade)</b>	<b>Due</b>
14 Chapters: Connect assignments	700 (70%)	See course schedule.
Exam 1: Chapters 1 - 5	100 (10%)	Friday, February 11
Exam 2: Chapters 6 - 10	100 (10%)	Friday, February 25
Exam 3: Chapters 11 - 14	100 (10%)	Friday, March 11

Assignments    700    points  
 Exams            300    points  
 Total            1,000    points

Angelo State University employs a letter grade system. Grades in this course are determined on a percentage scale:

A = 90 – 100 %

B = 80 – 89 %

C = 70 – 79 %

F = 69 % and below

### **Response Time**

I respond to all emails and voicemails within one business day. Those received on a Friday will be answered the following Monday. Those received on holidays will be answered the next business day.

Assignments are graded as completed.

Exams will be graded when submitted and you can see your grade posted on Blackboard usually within five minutes of submission. Feedback will be available when all class members have completed the exam.

### **Missed/Late Work**

As a general policy, assignments and exams are required to be completed as scheduled. I do not accept late work or exams except for documented emergencies that must be reported to me within 48 hours of the due date.

### **Participation/Absenteeism**

Regular and active participation is an essential and important aspect of any class. Absenteeism or non-communication will severely impact your success in this course. It is required that you complete each assignment by 11:59 PM CT on the due date.

### **Final Exam**

The final exam (Exam 3) is worth 100 points and will cover Chapters 11-14. It will be available Tuesday, March 8 through Friday, March 11.

## **Course Policies**

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### ***Academic Honesty and Integrity***

Angelo State University expects its students to maintain complete honesty and integrity in their academic pursuits. Students are responsible for understanding and complying with the university Academic Honor Code, which is in both print and web versions of the ASU Student Handbook.

Academic integrity is expected. This includes, but is not limited to, any form of cheating, plagiarism, unauthorized sharing of work, or unauthorized possession of course materials. The professor assumes that all students can be trusted. Please do not violate this trust. Violation of academic integrity will result in a failing grade for the course.

It is the professor's intention to be as fair and impartial as is humanly possible. Therefore, all students will be asked to adhere to the same set of guidelines and rules UNLESS there are disabilities or documented extenuating circumstances that have been discussed with the professor and the Student Life Office. Please make sure you inform the professor as soon as any situation arises. Do NOT wait until the problem is compounded by poor class performance, poor attendance, etc.

## ***Plagiarism***

Plagiarism is a serious topic covered in ASU's [Academic Integrity policy](#) in the Student Handbook. Plagiarism is the action or practice of taking someone else's work, idea, etc., and passing it off as one's own. Plagiarism is literary theft.

In your discussions and/or your papers, it is unacceptable to copy word-for-word without quotation marks and the source of the quotation. It is expected that you will summarize or paraphrase ideas giving appropriate credit to the source both in the body of your paper and the reference list.

Papers are subject to be evaluated for originality via Turnitin. Resources to help you understand this policy better are available at the [ASU Writing Center](#).

## ***Copyright Policy***

Students officially enrolled in this course should make only one printed copy of the given articles and/or chapters. You are expressly prohibited from distributing or reproducing any portion of course readings in printed or electronic form without written permission from the copyright holders or publishers.

## ***Code of Ethics***

Students, faculty, administrators and professional staff of the Norris-Vincent College of Business should always:

- Be forthright and truthful in dealings with all stakeholders
- Take responsibility for one's actions and decisions
- Serve as an example of ethical decision-making and behavior to others
- Admit errors when they occur, without trying to conceal them
- Respect the basic dignity of others by treating them as one would wish to be treated

## ***Courtesy and Respect***

Courtesy and respect are essential ingredients to this course. We respect each other's opinions and respect other points of view at all times while in our class sessions. The use of profanity and harassment of any form is strictly prohibited (Zero Tolerance), as are those remarks concerning one's ethnicity, lifestyle, religion, etc., violations of these rules will result in appropriate disciplinary actions.

## ***Accommodations for Disability***

ASU is committed to the principle that no qualified individual with a disability shall, on the basis of disability, be excluded from participation in or be denied the benefits of the services, programs or activities of the university, or be subjected to discrimination by the university, as provided by the Americans with Disabilities Act of 1990 (ADA), the Americans with Disabilities Act Amendments of 2008 (ADAAA), and subsequent legislation.

Student Affairs is the designated campus department charged with the responsibility of reviewing and authorizing requests for reasonable accommodations based on a disability, and it is the student's responsibility to initiate such a request by emailing [studentservices@angelo.edu](mailto:studentservices@angelo.edu), or by contacting:

Mrs. Dallas Swafford  
Director of Student Development  
Office of Student Affairs  
University Center, Suite 112  
325-942-2047 Office  
325-942-2211 FAX  
[Dallas.Swafford@angelo.edu](mailto:Dallas.Swafford@angelo.edu)

***Title IX***

Angelo State University is committed to providing and strengthening an educational, working, and living environment where students, faculty, staff, and visitors are free from sex discrimination of any kind. In accordance with Title VII, Title IX, the Violence Against Women Act (VAWA), the Campus Sexual Violence Elimination Act (SaVE), and other federal and state laws, the University prohibits discrimination based on sex, which includes pregnancy, and other types of Sexual Misconduct. Sexual Misconduct is a broad term encompassing all forms of gender-based harassment or discrimination and unwelcome behavior of a sexual nature. The term includes sexual harassment, nonconsensual sexual contact, nonconsensual sexual intercourse, sexual assault, sexual exploitation, stalking, public indecency, interpersonal violence (domestic violence or dating violence), sexual violence, and any other misconduct based on sex.

You are encouraged to report any incidents involving sexual misconduct to the Office of Title IX Compliance and the Director of Title IX Compliance/Title IX Coordinator, Michelle Miller, J.D. You may submit reports in the following manner:

- Online: [www.angelo.edu/incident-form](http://www.angelo.edu/incident-form)
- Face to Face: Mayer Administration Building, Room 210
- Phone: 325-942-2022
- Email: [michelle.miller@angelo.edu](mailto:michelle.miller@angelo.edu)

Note, as a faculty member at Angelo State, I am a mandatory reporter and must report incidents involving sexual misconduct to the Title IX Coordinator. Should you wish to speak to someone in confidence about an issue, you may contact the University Counseling Center (325-942-2371), the 24-Hour Crisis Helpline (325-486-6345), or the University Health Clinic (325-942-2171).

For more information about resources related to sexual misconduct, Title IX, or Angelo State's policy please visit: [www.angelo.edu/title-ix](http://www.angelo.edu/title-ix).

***Student absence for religious holidays***

As stated in the Angelo State University Operating Policy and Procedures (OP 10.19 Student Absence for Observance of Religious Holy Day), a student who intends to miss class to observe a religious holy day should make that intention known in writing to the instructor prior to the absence. A student who is absent from classes for the observance of a religious holy day shall be allowed to take an examination or complete an assignment scheduled for that day within a reasonable time after the absence.

***Course Drop***

To view information about how to drop this course or to calculate important dates relevant to dropping this course, you can visit [http://www.angelo.edu/services/registrar\\_office/course\\_drop\\_provisions.php](http://www.angelo.edu/services/registrar_office/course_drop_provisions.php).

***Incomplete as a Course grade***

As stated in the Angelo State University Operating Policy and Procedure (OP 10.11 Grading Procedures), the grade "I" is given when the student is unable to complete the course because of illness or personal misfortune. For undergraduates, an "I" that is not removed before the end of the next long semester automatically becomes an "F". A graduate student will be allowed one year to remove a grade of "I" before it automatically becomes an "F". To graduate from ASU, a student must complete all "I's".

### ***Grade Appeal Process***

As stated in the Angelo State University Operating Policy and Procedures (OP 10.03 Student Grade Grievances), a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, has experienced inequitable evaluation procedures, or inappropriate grading practices, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the grade appeal process and the number of days allowed for completing the steps in the process, see Operating Procedure 10.03 at: <http://www.angelo.edu/content/files/14196-op-1003-grade-grievance>.

## Course Outline

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Module	Start Date	Chapter/Exam	Connect Activities Due @ 11:59 PM CT	Exam Availability Dates
1	Tuesday, January 18	Prologue	None assigned	
		Chapter 1	Monday, January 24	
		Chapter 2	Monday, January 24	
2	Tuesday, January 25	Chapter 3	Monday, January 31	
		Chapter 4	Monday, January 31	
3	Tuesday, February 1	Chapter 5	Monday, February 7	
		Chapter 6	Monday, February 7	
		Exam 1: Chapters 1-5		Tuesday, February 8 - Friday, February 11
4	Tuesday, February 8	Chapter 7	Monday, February 14	
		Chapter 8	Monday, February 14	
5	Tuesday, February 15	Chapter 9	Monday, February 21	
		Chapter 10	Monday, February 21	
		Exam 2: Chapters 6-10		Tuesday, February 22 - Friday, February 25
6	Tuesday, February 22	Chapter 11	Monday, February 28	
		Chapter 12	Monday, February 28	
7	Tuesday, March 1	Chapter 13	Monday, March 7	
		Chapter 14	Monday, March 7	
		Exam 3: Chapters 11-14		Tuesday, March 8 - Friday, March 11