

NEW MEXICO STATE UNIVERSITY
ACCT 503
MANAGERIAL ACCOUNTING
Fall, 2007

INSTRUCTOR: L. Kevin McNelis, Ph.D., CPA

OFFICE PHONE: (505) 646-2485

E-MAIL: kmcnelis@nmsu.edu

OFFICE HOURS: M & W 1:00 to 2:00
M & W 5:30 to 6:30pm
I will be in the WebCT chat room on M & W from 5:30 to 6:30 for "virtual" Office hours, but I will be in my physical office at the same time.
Other times by appointment

REQUIRED TEXTS:

Managerial Accounting: Creating Value in a dynamic Business Environment, Sixth Edition, Ronald W. Hilton (2005), McGraw-Hill/Irwin. [ISBN: 0072936932]

Understanding the Corporate Annual Report – Nuts, Bolts, and a Few Loose Screws, 1st Ed., Lyn Fraser & Aileen Ormiston (2002), Prentice Hall. [ISBN: 013100431X]

COURSE OBJECTIVE:

This course will consist of understanding the principles, conventions, and concepts underlying internal and external reporting of accounting information by business organizations for use in the decision making process.

At the end of this course, the student should be able to interpret and apply relevant accounting information, understand cost behaviors, appreciate external and internal profitability reporting, financial performance measures, analyze firm cash flows, and understand accounting applications of managerial concepts such as JIT, ABC, TQM, investment centers, variance analysis and transfer pricing.

GRADING:

Case Studies: (3 @ 100% each)	300
Ethics Assignment (1)	100
Chapter Quizzes (15 @ 40)	<u>600</u>
	1,000

Letter grades will be determined on a standard basis:

90% - 100% = A

80% - 89% = B

70% - 79% = C

Etc.

If you are taking the course on the S/U grading basis, your grade will be computed in the same manner as those of the other students. You must receive a grade of “B” or better for satisfactory completion of the course. An incomplete “I” grade will not be assigned except under circumstances that clearly comply with university regulations in the catalog.

ASSIGNMENTS:

Chapter assignments are given to enable you to merge the concepts learned with related applications. I strongly encourage you to work in small groups in order to assist each other in understanding the homework related material.

CASE STUDIES:

Three multiple part in-depth case studies will be assigned in class. These will be completed in small groups outside of class and returned for grading. The comprehensive content of these cases and the interactive team approach should provide a beneficial learning experience.

DISABILITIES:

If you have, or think you have, a disability that interferes with your performance as a student in this class, you are encouraged for academic reasons to discuss this on a confidential basis with your instructor, in order to provide reasonable accommodations. Feel free to call Jerry Nevarez, Director of Institutional Equity, at 505-646-3635 with any questions you may have about NMSU's Non-Discrimination Policy and complaints of discrimination, including sexual harassment. Feel free to call Michael Armendariz, Coordinator of Services for Students with Disabilities, at 505-646-6840 with any questions you may have on student issues related to the Americans with Disabilities Act (ADA) and/or Section 504 of the Rehabilitation Act of 1973. All medical information will be treated confidentially.

ACADEMIC DISHONESTY:

Students are expected to conduct themselves with the highest level of integrity. Academic dishonesty in **ANY** form will **NOT** be tolerated. For a definition of academic dishonesty and the related consequences, consult the student handbook. The instructor will pursue every available course of action against any such student. In addition, plagiarism or any other form of unauthorized collaboration (except team-work on the assigned case studies) will constitute academic dishonesty. ANY student caught submitting ANY work that is not his or her own will receive a failing grade for the entire course – **NO EXCEPTIONS!** High academic standards will be adhered to in this course.

WEB CT:

Upon registering for this course, you should have been placed on the Web CT page for the section you are enrolled in. You will use this during the semester for checking grades, obtaining various posted assignments, obtaining another syllabus copy, etc. We will discuss this in class.

ADDITIONAL:

Attached is a tentative assignment schedule for the term. I reserve the right to make changes to the course and syllabus. Should there be any changes in this schedule they will be announced in class, accordingly, you will be held responsible for such changes. Please keep in mind the short time frame we have and the amount of material we need to cover. It is very important that you do **NOT** fall behind!

There is an optional Student Study Guide by Ronald W. Hilton. This should be available through Amazon.com.

ASSIGNMENT SCHEDULE

Date	Chapter	Assignment
August 23	Introduction, Web CT review, Accounting history, Financial Reporting Review	Ethics writing assignment is assigned. It is due August 31. (100 points).
30	Ch. 1 &2 - Fraser	
September 6	Ch. 3, & 4, Fraser, Financial Statements	Case 1 Assigned (100 points)
13	Ch. 1 & 2, Hilton	Case 1 Due , Exercise 1.25, prob. 1.30 & 1.31, exercise 2.24, 28, & 29, prob. 2.37, 40, 41, 43, 45, & 50
20	3 Hilton	Ex 3.23, 24, 26, 31, 32, 33, 35, 41. Pr 3.44, 47, 49, Case 2 Assigned (100 points)
27	4 Hilton	Case 2 Due
October 4	5 & 6 Hilton	Ex 5.55, 26, Ch. 6- READ ONLY.
11	7 Hilton	Ch. 7: Ex 7.25, 26, 29, 30; Pr. 7.35, 36, 37, 40, 41.
18	8 Hilton	Ex. 8.23, 25, 28, 33. Pr. 8.34,35, 36.
25	9 Hilton	Ex. 9.24, 25, 28. Pr 9.36, 38
November 1	10 Hilton	Ex 10.28, 31. Pr 10.43, 44, 48
8	12 Hilton	Ex 12.34, 35. Pr 12.41, 44, 49. Case 3 Assigned (100 points)
15	13 Hilton	Ex 13.24, 25, 26, 34, 35. Pr 13.36, 40, 41, 42, 47. Case 3 Due
22	Thanksgiving Holiday No Class	
29	14 & 15 Hilton	Ex 14.31, 32, 33, 36, 39, 40. Pr. 14.44, 45, 48, 53. Ch. 15 READ ONLY
December 6	Ch. 17 Hilton	Ex 17.13, 15 Pr. 17.21, 24