

New Mexico State University  
Department of Accounting and Information Systems  
Course Syllabus  
**ACCT 251**  
**Management Accounting**  
**Spring 2007**

**Instructor:** Cammie Fietze  
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WebCT Address: <http://salsa.nmsu.edu>

**Office Hours:** 1:00pm-2:00pm Tuesdays and Thursdays (Other times by appointment)

**Required Materials:**

*Management Accounting* (2006) Hansen and Mowen, 8<sup>th</sup> Edition, Thompson Southwestern  
(Custom Version for New Mexico State University)

MEGA BLOKS<sup>®</sup> Jeff Gordon NASCAR (Model No. 9971)

**OR**

MEGA BLOKS<sup>®</sup> Dale Earnhardt, Jr. NASCAR (Model No. 9972)

**Course Description:**

Development and use of accounting information for management decision making

**Course Objectives:**

Upon successfully completing this course, you will be able to:

- understand and appreciate why managers need accounting information,
- understand the problem of cost assignment, the different cost assignment methods, and know when each method is appropriate,
- understand how accounting information is used for planning, control, evaluation, and continuous improvement, and
- understand how accounting information is used by managers to make various operational decisions.

The purposes of this course are to learn to understand and to use accounting information prepared for managers. The methods and mechanics of the accounting will be discussed only to the extent necessary to be able to understand and use the information.

**WebCT:**

Upon registering for this course, you will need to gain access to WebCT. Course materials and assignments that will not be distributed in class will be posted to the course web site. It is your responsibility to ensure that you have the materials required for class and that all assignments are completed by the due date. You may access the site at <http://salsa.nmsu.edu>. Please use the WebCT email for questions. My personal email is included so I can be contacted if issues arise with WebCT. (Please don't use it unless you have to!)

**Course Policies:**

Attendance: Students typically find their first accounting course to be challenging. Historically, students who do not attend class do not do well. Conversely, students who are prepared for class and attend regularly tend to be successful. I strongly encourage you to be in class on time every day.

Wireless Communications: The use of cellular phones, pagers, etc. during class is distracting and disrespectful to the instructor and your classmates. Remember to turn off all forms of wireless communications before coming to class. If you must be contacted during class for any reason, notify the instructor in advance. The use of any type of wireless communications during exams or quizzes will be considered an act of academic dishonesty.

Calculators: The instructor will provide calculators for use during the exams. These calculators must be returned at the completion of each exam. Keeping the calculators or using any calculator other than that provided by the instructor will be considered acts of academic dishonesty.

Academic Dishonesty: I expect all students 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 its consequences, see your student handbook. For the purposes of this course, academic dishonesty includes, but is not limited to:

- copying another student's solution or allowing another student to copy your solution,
- soliciting or offering assistance on individual assignments,
- removing or copying pages or problems from exams or quizzes,
- altering or forging withdrawal forms,
- using any type of dictionary during exams or quizzes,
- using any type of wireless communication during exams or quizzes,
- using any calculator other than that provided by the instructor during exams, and
- any other activity that jeopardizes the integrity of this course.

Students with Disabilities: If you have, or think you may have, a disability that interferes with your performance as a student, you are encouraged to discuss this on a confidential basis with the instructor, the Disabled Student Programs Coordinator at 646-1921, and/or the Americans with Disabilities Act Coordinator at 646-7795. If you have a condition that may affect your ability to exit these premises in case of an emergency, you should contact any of the above persons immediately.

Writing: Your writing matters. The quality of your writing will affect your grades on exams and quizzes. Surveys of your future employers consistently show that they consider the lack of communication skills to be the greatest deficiency of the graduates they hire. Therefore, your work should always be professionally done (neat, organized, labeled, etc.).

**Team Learning Labs:**

Three team learning labs will be offered during the semester to help you prepare for the exams. The labs will be offered on Saturday mornings from 10:00 a.m. – 12:00 p.m. on February 24, April 14, and May 5. Each of the labs will be repeated on Monday evenings from 7:30 – 9:30 p.m. on February 26, April 16, and May 7. Attendance at these team learning labs is strictly voluntary.

**Assignments:**

Exercises and Problems: Several exercises and problems have been listed on the schedule of assignments on the last page of the syllabus. Many of these will appear to be effortless when worked in class, but may seem more difficult when you attempt them on your own. Exams and quizzes are not the best time to try to fly solo for the first time. I strongly encourage you to work all of the recommended problems and exercises. For those problems not worked in class, a solutions manual is available in my office and in the Accounting Lab. These exercises and problems will not be collected for a grade.

Concept Demonstrations: Four concept demonstrations will be done in class during the semester. A graded assignment will accompany each demonstration. The graded assignments must be turned in on the due date at the time they are collected by the instructor (typically at the beginning of class). Assignments not collected by the instructor in class at that time will be considered late and will not be accepted for a grade.

Quizzes: Several take-home quizzes will be randomly assigned during the semester. Quizzes must be turned in on the due date at the time they are collected by the instructor (typically at the beginning of class). Quizzes not collected by the instructor in class at that time will be considered late and will not be accepted for a grade.

Exams: Two midterm exams and a comprehensive final have been scheduled for this course. No makeup exams are allowed. If the percentage score on the final exam is higher than either of the other exam grades, that percentage score will replace the lower grade.

Extra Credit/Participation: Class participation is encouraged but not required. Periodically throughout the semester, attendance will be taken for extra credit points.

**Grading:**

Grades will be assigned consistent with the policy in the undergraduate catalog based on the following points.

Available Points:

Concept Demonstrations (25 points each)	100
Quizzes	100
Midterm exams (100 points each)	200
Comprehensive final	<u>200</u>
Total assigned points	600
Extra credit (participation)	<u>25</u>
Total possible points	<u>625</u>

Grading Scale:

540 – 600 points	A
480 – 539 points	B
420 – 479 points	C
360 – 419 points	D
0 – 359 points	F

The instructor reserves the right to lower the above grading scale.

## Schedule of Assignments:

<b>Date</b>	<b>Topic</b>	<b>Recommended Exercises</b>
Jan. 18	Introduction, Chapter 1	
23	Chapter 2	2-3, 2-7, 2-10, 2-12, 2-13, 2-18, 2-22
25		
30		
Feb. 1	Chapter 3 (omit LO 3,4,5,6)	3-6, 3-8, 3-9, 3-10
6		
8		
13	Chapter 4	4-1, 4-2, 4-3, 4-4, 4-5, 4-7, 4-9, 4-10, 4-11, 4-13, 4-18
15		
20		
22		
27	<b>EXAM 1</b>	
Mar. 1	Chapter 8 (omit LO 3,4)	8-3, 8-4, 8-5, 8-6, 8-7, 8-8, 8-9, 8-12, 8-13, 8-14, 8-15, 8-27
6		
8		
13	Chapter 10 (omit LO 2,5)	10-6, 10-7, 10-8, 10-11, 10-12, 10-22, 10-23, 10-24
15		
20	<i>Spring Break</i>	
22	<i>Spring Break</i>	
27	Chapter 15	15-2, 15-3, 15-8, 15-9, 15-13, 15-14, 15-17, 15-18
29		
Apr. 3		
5	Chapter 5	5-1, 5-6, 5-8, 5-10, 5-11, 5-12, 5-13, 5-17, 5-23, 5-28
10		
12		
17	<b>EXAM 2</b>	
19	Chapter 11	11-1, 11-2, 11-3, 11-4, 11-7, 11-10, 11-14, 11-15, 11-24
24		
26		
May 1	Chapter 12 (omit LO 4,5,6)	12-2, 12-3, 12-4, 12-9, 12-19, 12-20, 12-22, 12-23
3		
<b>May 11</b>	<b>FINAL EXAM</b>	<b>Friday, 10:30 a.m. – 12:30 p.m.</b>

The instructor reserves the right to alter the above schedule and assignments

### Other Important Dates

March 12: Last day to drop with a W

March 19 - 23: Spring Break

April 6: Spring Holiday