

New Mexico State University
Department of Accounting and Information Systems
Course Syllabus
ACCT 525
Advanced Cost and Managerial Accounting
Spring 2007

Instructor: Dr. Russell Calk, Ph.D., CPA
Business Complex 322
Office Phone: 646-3290
Email: rcalk@nmsu.edu

Office Hours: MW 8:15 – 9:15
MW 2:30 – 3:30
Other times by appointment

Required Materials:

Advanced Management Accounting (1998) Robert S. Kaplan and Anthony A. Atkinson, 3rd Edition, Prentice Hall.

Course Description:

Advanced cost and managerial concepts with a quantitative emphasis. Integrates cost and managerial concepts, quantitative tools, organization theory, behavioral concepts, and computer methodology.

Prerequisite: ACCT 353

Course Objectives:

- To deepen your understanding and appreciation of the role of management accountants and management accounting information in organizations.
- To enhance your ability to create and communicate accounting information.

Course Format:

This course will be taught using a combination of lectures, group problem solving, and case analysis. This format may be revised based on your feedback as the semester progresses.

WebCT:

Upon registering for this course, you will need to gain access to WebCT. You will be expected to visit the site regularly and use it as one of the keys tools for this course. You may access the site at <http://salsa.nmsu.edu>.

CPA Exam and 150-hour Requirement: New Mexico law requires applicants for the CPA Examination to have at least 150 semester hours of education. Texas and most other states also have the 150-hour rule, but the nature of these 150 hours can vary significantly from state to state. For example, in New Mexico, only 30 total hours of accounting are required to sit for the CPA exam, and 3 of these hours can be in business law. In Texas, 30 UPPER DIVISION accounting hours, plus an approved accounting ethics class, are required to sit for the exam. Including sophomore-level accounting courses, this totals 39 hours of Accounting. To find the requirements for a particular state, go to the web site for the state board of accountancy for that state.

Course Policies:

Attendance: You are expected to attend all classes. Failure to do so may have an adverse effect on your course grade.

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.

Academic Dishonesty: As aspiring accounting professionals, your personal integrity is invaluable to you and the profession that you represent. Therefore, I expect you to conduct yourself with the highest level of integrity. Academic dishonesty in any form will not be tolerated. At a minimum, anyone suspected of academic dishonesty will receive a grade of F for this course. 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
- using any type of dictionary during exams
- using programmable calculators during exams
- using any type of wireless communication during exams
- 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 me, 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 other assignments. 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, you should ensure that your work is always professionally done (neat, organized, labeled, etc.).

Assignments:

Participation: Class discussions are an important aspect of this course. You are expected to be prepared to participate in those discussions. At a minimum, you should read the assigned chapters and cases and work, to the best of your ability, the end-of-chapter problems before coming to class.

Cases: Two written cases will be assigned during the course. Guidelines for the case analysis will be distributed during class. These assignments must be turned in at the designated time and place. No late case analyses will be accepted.

Presentation: You will present the second case analysis in class. Guidelines for the presentation will be distributed during class.

Peer Evaluations: Some of the work for this class will be completed in groups. At the completion of each group assignment, group members will complete peer evaluations. These peer evaluations will affect your course grade.

Exams: Two exams will be given on the dates shown in the syllabus. No makeup exams will be allowed.

Grading:

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

Available Points:

Cases (100 points each)	200
Presentation	100
Exams (100 points each)	<u>200</u>
	<u>500</u>

Grading Scale:

450 – 500 points	A
400 – 449 points	B
350 – 399 points	C
300 – 349 points	D
0 – 299 points	F

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

Schedule of Assignments:

Date	Readings	Case
Jan. 22	Introduction	
24	Chapter 1	
29		
31	Chapter 2	California Products Corporation: Analyze Product Profitability with Machine Constraints and Committed and Flexible Resources
Feb. 5		
7		
12	Chapter 3	Seligram, Inc.: Electronic Testing Operations
14		
19		
21	Chapter 4 Chapter 5	Indianapolis: Activity-Based Costing of City Services (A)
26		
28		
Mar. 5	EXAM 1	
7	Chapter 6	Activity-Based Management and Stream International
12		
14	Chapter 7	Wattie Frozen Foods, Ltd.: A New Zealand Case Study in Management Accounting and Extreme Decentralization
19	<i>Spring Break</i>	
21	<i>Spring Break</i>	
26		
28	Chapter 9	Transfer Pricing in an Automobile Dealership – Shuman Automobiles, Inc. (p. 479 – 484)
Apr. 2		
4		
9	Chapter 10	Western Chemical Corporation: Divisional Performance Measurement
11		
16		
18	Professional Ethics	
23	EXAM 2	
25	PRESENATIONS	
30	PRESENATIONS	
May 2	PRESENATIONS	
7	PRESENATIONS	Monday, 3:30 p.m. – 5:30 p.m.

The instructor reserves the right to alter the above schedule.

Other Important Dates

March 12:	Last day to drop with a W
March 19 – 23:	Spring Break
April 6:	Spring holiday