

**ACCT 503 -- Accounting for Managers**  
College of Business – New Mexico State University  
Course Outline – Spring, 2009

**INSTRUCTOR:** Sherry K. Mills, Ph.D., CPA Business Complex Building, Room 335  
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Web-CT Address: <http://salsa.nmsu.edu>

**OFFICE HOURS:** 1:30-2:30 MW; and by appointment

**CLASS MEETINGS:** This course is an online course. However, I would like to meet you at your business at the beginning of the semester. I will contact you about time and location.

**REQUIRED MATERIALS:**

*Managerial Accounting: Creating Value in a dynamic Business Environment*, 7<sup>th</sup> Edition, Ronald W. Hilton (2008), McGraw-Hill/Irwin. [ISBN #: 978-0-07-302285-7], or you may order an e-book online

**OTHER RESOURCES:** The publishing company provides free online materials including PowerPoint presentations, narrated slides, flashcards, topic tackler, iPod content, and quizzes. You can find links to these materials in “MyWork” section of WebCT website.

**COURSE OBJECTIVES:**

To introduce students to the principles, conventions, and concepts underlying internal and external reporting of accounting information by business organizations for use in the decision making process within an ethical environment.

At the end of the course students should be able to

1. Interpret and apply relevant accounting information,
2. Understand cost behaviors and perform breakeven analyses
3. Prepare and analyze budgets and profitability reports
4. Use accounting information to make management decisions involving just-in-time processes, activity based costing, total quality management, investment centers, and pricing.
5. Develop analytical and critical thinking skills

**LEARNING METHODS:**

You have the opportunity to learn from publisher-prepared resources. In addition, I will provide narrated slides or mp3 files reviewing some of the homework problems and exercises.

Upon registering for this course you will be enrolled in the WebCT Page for this course. You may access it via the Internet at <http://salsa.nmsu.edu>. You will be expected to visit this site regularly and use it as one of the key tools for this course.

**GRADE COMPOSITION:** Determination of the final course grade will be based on the cumulative points you earn from the following evaluations:

<b>Element</b>	<b>Points</b>	<b>%</b>
Annual Report Project	135	22.5%
Chapter quizzes (11 @ 30 pts each)	330	55.0%
Business Plan Project	<u>135</u>	<u>22.5%</u>
Total Points Available	<b>600</b>	<b>100%</b>

Grades are guaranteed according to the following scale:

A: 90% and above, B: 80-89%, C: 70-79%, D: 60-69%, F: below 60%

Graduate students must earn a grade of “B” or better to qualify as satisfactory performance under an S/U option. There will be NO extra credit projects available to individual students.

**Homework:** Chapter homework assignments are given to help you apply concepts. Knowledge gained by completing the homework will prepare you for the chapter quizzes and the business plan project. You will not receive points for homework

Prior to completing the homework, I suggest that you read the chapter, go to the chapter link on the publisher’s website for this textbook, watch the video, and review the publisher-prepared slides, narrated slides, quizzes flashcards, and topic tacklers.

**Annual Report Project:** An annual report project will allow you to find company information and apply financial ratio analysis to an annual report of an existing company. I will constrain your company selection to retail businesses. You will work individually to complete a financial statement analysis for a company of your choice. A template prepared in PowerPoint will guide you through this project, and a chapter on financial statement analysis will be provided as a reference. In addition, you will answer questions related to the Standard & Poors Industry Review. *Look in MyWork to find the assignment and supporting materials.*

**Chapter quizzes:** Rather than give exams, you will complete chapter quizzes spread out over the term. The quizzes will test concepts and tools. You will answer 30 multiple choice questions for each chapter. You have up to 3 opportunities to take the quiz. You may choose to take the quiz once, twice, or three times. Each quiz will have some new questions.

The average of your quizzes will become your quiz grade. You will be allowed from 60 to 90 minutes to complete each quiz. *Look in the “Quizzes” link.*

To better manage the process, I will release three quizzes at a time with due dates spread one week apart. In this way, I can better focus on answering your questions to a limited set of chapters.

**Business plan project:** In preparation for the capstone, BA590 course, I will give you a business plan and ask you to answer questions about the plan and to prepare a memo advising whether or not to loan money to the business. *Look in MyWork to find the assignment and supporting materials.*

## COURSE STANDARDS

**Meeting deadline:** Quizzes and projects have deadlines. You are responsible for completing all course requirements by each deadline and for noting any changes or announcements made via e-mail and bulletin area or on front page of WebCT. Contact me if work, illness or unexpected circumstances prohibit you from meeting deadlines.

Grades for all assignments will be posted to the "My Grades" section of WebCT. You have 1 week from the time grades are posted to dispute a grade. After this 1 week period, the grade will be locked and can not be changed.

**Dishonesty:** Plagiarism will not be tolerated and will, at a minimum, result in a "0" on the assignment. You are expected to complete the quizzes and projects on your own. See your student handbook for a definition and a list of penalties if caught. Cheating on examinations, or other serious forms of academic dishonesty, will result in a grade final course grade of "F" (and a required report to university officials).

**Incomplete ("I" grade):** The course grade of "I" will be assigned only in circumstances covered in the graduate catalog.

**STUDENTS WITH DISABILITIES:** If you have (or believe you have) a disability & would benefit from classroom accommodation(s), contact the Services for Students with Disabilities (SSD) at Corbett Center, Room 244 (Phone 646-6840; TTY 646-1918). All medical info is treated confidentially. Do not wait until you receive a failing grade. Retroactive accommodations cannot be considered. Information, instructions & forms from the Services for Students with Disabilities Office are online at <http://www.nmsu.edu/~ssd/index.html>.  
**Accommodations:** SSD Office, 646-6840 (Corbett Center, room 244); Discrimination: Office for Institutional Equity, 646-3635, O'Loughlin House.

### Student Responsibilities

1. Within a few days of the start of the semester, register with SSD & obtain forms.
2. Within the first 2 weeks of beginning of classes (or within 1 week of the date services are to commence), deliver the completed forms to the instructor(s).
3. Within 5 days of giving the forms to faculty & at least 1 week before any scheduled exam, retrieve the signed forms from faculty & return them to SSD.
4. Contact the SSD Office if services/accommodations requested are not being provided, not meeting your needs, or additional accommodations are needed.

### Faculty Responsibilities

1. Within five 5 working days after student gives you the forms, sign them, retain a copy, & return originals to the student.
2. Contact SSD immediately if there are any questions or disputes regarding accommodation(s), disruptive behavior, etc.
3. Refer the student to SSD for any additional accommodations.

**Changes:** I reserve the right to change classroom policies or assignments if circumstances dictate. Any changes will be announced in class and it is your responsibility to be aware of them.

**Reminders:** The last day to drop a course with a "W" is March 9. The last day to withdraw from the University is April 17.

**ACCT 503 Main -- ASSIGNMENT SHEET -- MILLS – Spring, 2009**

Chapter # -- Topic	Homework Assignments	Online Quiz
		Due by 11:55 PM on Sunday
Ch 1 Mgrl Accounting in Business	E1-25; P1-31	Jan 25
Ch 2 Basic concepts and account	E2-24,28; P2-40,43,45,50	Jan 25
Last day to add course		
Ch 3 Product costing and cost accumulation	E3-24,26,32,33,35; P3-47	Feb 1
Ch 5 Activity-based costing	E5-22,26,35	Feb 8
Ch 7 Cost behavior, cost estimation	E7-25,29,30; P7-36	Feb 15
<b>Annual report project</b>		Feb 22
Ch 8 Cost-volume-profit analysis	E8-23,25,28; P8-34,35,36	Mar 1
Ch 9 Budgeting	E9-24,25,28	Mar 8
Last day to drop course with a "W"		Mar 9
Ch 12 Responsibility accounting, quality	E12-34,35; P12-44,49	Mar 15
Spring Break Mar 23-27		
Ch 15 Target costing and pricing	P15-41	Apr 5
Ch 13 Investment centers	E13-24,25,26,34,35; P13-36,42,47	Apr 12
<b>Business Plan</b>		Apr 19
Ch 14 Decision making: Relevant Costs and Benefits	E14-31,32,33,36,39,40; P14-44,45,48,53	Apr 26

*Revised 1-6-09*