

New Mexico State University  
Department of Accounting and Information Systems  
Course Syllabus  
**ACCT 251**  
**Management Accounting**  
**Spring 2009**

**Instructor:** Matthew Bechtel  
GU 300(g)  
Office Phone: 646-7166  
Email: Use WebCT account  
WebCT Address: <http://salsa.nmsu.edu>

**Office Hours:** MWF (11:30-12:30)  
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)

**Course Description:**

Development and use of accounting information for management decision making

**Course Objectives:**

After 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>.

### **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
- 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 21 and May 2**. No team learning lab will be offered on Saturday, April 11. Each of the labs will be repeated on Monday evenings from 7:15 – 9:15p.m. on **February 23, April 13, and May 4**. Attendance at these team learning labs is strictly voluntary.

**Assignments:**

Exercises and Problems: Several exercises and problems have been assigned. Many of these will be worked in class, and they will appear deceptively simple. They will seem much harder when you attempt them on your own. An exam or quiz is not a good place to try that for your 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.

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.

Participation: To help the instructor pace the material throughout the course, you are encouraged to actively participate in the class by asking and answering questions. During the semester, students will be randomly selected to voluntarily respond to questions. A maximum of one extra credit point per student per day will be awarded for correctly responding to the questions.

**Grading:**

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

Available Points:

|                                 |                   |
|---------------------------------|-------------------|
| Quizzes                         | 100               |
| Midterm exams (100 points each) | 200               |
| Comprehensive final             | <u>200</u>        |
| Total assigned points           | 500               |
| Extra credit (participation)    | <u>25</u>         |
| Total possible points           | <u><u>525</u></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:

| <b>Date</b>  | <b>Topic</b>                | <b>Recommended Exercises</b>                                    |
|--------------|-----------------------------|---|
| Jan 14       | Introduction, Chapter 1     |   |
| 16           | Chapter 2                   | 2-3, 2-7, 2-10, 2-12, 2-13, 2-18, 2-22                          |
| 19           | <b>MLK Holiday</b>          |   |
| 21           |                             |   |
| 23           |                             |   |
| 26           |                             |   |
| 28           |                             |   |
| 30           | Chapter 3 (omit LO 3,4,5,6) | 3-6, 3-8, 3-9, 3-10   |
| Feb 2        |                             |   |
| 4            |                             |   |
| 6            |                             |   |
| 9            |                             |   |
| 11           | Chapter 4                   | 4-1, 4-2, 4-3, 4-4, 4-5, 4-7, 4-9, 4-10, 4-11, 4-13, 4-18       |
| 13           |                             |   |
| 16           |                             |   |
| 18           |                             |   |
| 20           |                             |   |
| 23           |                             |   |
| 25           | <b>EXAM 1</b>               |   |
| 27           | Chapter 5                   | 5-1, 5-6, 5-8, 5-10, 5-11, 5-12, 5-13, 5-17, 5-23               |
| Mar 2        |                             |   |
| 4            |                             |   |
| 6            |                             |   |
| 9            | 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 |
| 11           |                             |   |
| 13           |                             |   |
| 16           |                             |   |
| 18           |                             |   |
| 20           | Chapter 10 (omit LO 2,5)    | 10-6, 10-7, 10-8, 10-11, 10-12, 10-22, 10-23, 10-24             |
| 23           | <b>Spring Break</b>         |   |
| 25           | <b>Spring Break</b>         |   |
| 27           | <b>Spring Break</b>         |   |
| 30           |                             |   |
| Apr 1        |                             |   |
| 3            | Chapter 15                  | 15-2, 15-3, 15-8, 15-9, 15-13, 15-14, 15-17, 15-18              |
| 6            |                             |   |
| 8            |                             |   |
| 10           | <b>Good Friday Holiday</b>  |   |
| 13           |                             |   |
| 15           | <b>EXAM 2</b>               |   |
| 17           | Chapter 11                  | 11-1, 11-2, 11-3, 11-4, 11-7, 11-10, 11-14, 11-15, 11-24        |
| 20           |                             |   |
| 22           |                             |   |
| 24           |                             |   |
| 27           | Chapter 12 (omit LO 4,5,6)  | 12-2, 12-3, 12-4, 12-9, 12-19, 12-20, 12-22, 12-23              |
| 29           |                             |   |
| May 1        |                             |   |
| <b>May 5</b> | <b>FINAL EXAM</b>           | <b>(Tuesday, 3:30 pm – 5:30 pm)</b>                             |

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

### Other Important Dates

January 19: Martin Luther King Jr. Holiday

March 9: Last day to drop with a W

March 23 – 27: Spring Break

April 10: Good Friday Holiday