

ACCT 251 – Management Accounting
College of Business Administration
New Mexico State University
Main Campus – Course Outline
Fall 2009

INSTRUCTOR: Tammie Hamilton., CPA
Office Phone: Leave message at accounting department office
575-646-4901
E-Mail: tcamp@nmsu.edu
Blackboard Address: <http://learn.nmsu.edu>

Availability: I will answer emails, discussion questions ONLY during the designated times. I do not have designated in-person office hours. If you would like to meet in person please contact me to set up an appointment. Since this is an online class, we will try to resolve issues/questions via email & Blackboard first.
Monday 9-10am
Wednesday 6-7pm
Thursday 6-8pm

REQUIRED MATERIALS:

Managerial Accounting: Creating Value in a dynamic Business Environment, 8th Edition, Ronald W. Hilton (2008), McGraw-Hill/Irwin. [ISBN #: 0073526924].

The bookstore has a custom book that includes only the chapters we will cover in class. This is softbound, black & white. You may also order the custom (short) book online or you may order an e-book online. Please see “Book Options” document in Blackboard.

OTHER RESOURCES: The publishing company provides the following free online: PowerPoint presentations, narrated slides, flashcards, topic tackler, iPod content, and quizzes. Go online to http://highered.mcgraw-hill.com/sites/0073526924/student_view0/index.html. Pick a chapter from the “choose one” drop box in the left hand margin of the screen.

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 slides, narrated slides, quizzes and chapter summaries.

Upon registering for this course you will be enrolled in the Blackboard course. You may access it via the Internet at <http://learn.nmsu.edu>. All of your homework, quizzes and study material will be available to you. The course will be paced so that the entire class will be studying the same material at the same time. As we finish a chapter, the material for the next chapter will become available. This will allow the class to participate in discussions on the same material. A study guide for each chapter will be provided. It is highly recommended that you follow the study guide and perform all steps.

It is vital that you treat this online course as you would a regular in-class course. Set aside time each week to study, complete homework assignments and take quizzes. To be successful, it is recommended that you set aside 5-6 hours/week (minimum) to study for this course. The instructor will only answer questions at the designated time on the syllabi. Therefore, it is important that you study and plan ahead so that you have sufficient time to ask for assistance if needed. The class moves at a fast pace and it is important that you do not get behind. Make up quizzes and assignments will NOT be given.

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

Homework	100
Chapter Quizzes (10 @30 pts each)	300
Exams (2 @200 pts)	400
Project	150
Participation	50
Total Points Available	1000

Grades are guaranteed according to the following scale:

- A: 90% and above (900 + points)
- B: 80% - 89% (800 – 899 points)
- C: 70% - 79% (700 – 799 points)
- D: 60% - 69% (600 – 699 points)
- F: below 60% (599 or below)

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 merge the concepts learned with related applications. Knowledge gained by completing the homework will prepare you for the chapter. All homework to be turned in is detailed in “Assignments” in BlackBoard. It is due at 11:55pm of the due date. Homework will be graded as complete or incomplete.

Check figures for some homework assignments are available on the textbook website. Solutions to the homework will be provided immediately after the due date. This will allow you to check your answers and ask questions on the material before you take the quiz. It is important that you attempt the homework BEFORE looking at the solutions.

Chapter quizzes: There will be a quiz over each chapter. The quizzes will test concepts and tools. The quizzes will be found on the “Assessments” link in BlackBoard. Each quiz will consist of 30 questions that may be multiple choice, short answer, or problem questions. The quiz will be available the entire week we are covering a chapter. You can take each quiz up to 3 times. The scores will be averaged, so it is to your advantage to score the highest grade possible each time you attempt the quiz.

Exams: There will be 2 exams. Each will cover 5 chapters. Exams will consist of questions from the chapter quizzes plus some additional ‘new’ questions. You may use your book, online materials, or notes while taking the exam. You may NOT use other class members, friends, etc. This would be considered academic dishonesty (see below). Keep in mind that the exam does have a time limit and cannot be retaken.

The exams will be October 8 & December 9. Time and locations will be announced. The exam may not be taken on another day and no makeup exams will be granted.

Project: There will be an end of semester project. Details will be provided as the semester progresses.

Participation: It is expected that you participate in class as you would if we were to meet in class. During the semester, you have the opportunity to post discussion questions and answers. To receive the points for the “Participation” portion of your grade, you are expected to post at least 3 discussion questions or answers during the semester. Only discussion questions related to the course material will count toward participation points.

COURSE STANDARDS

You are responsible for all materials covered and announcements posted online in announcements of Blackboard.

Grades for all assignments will be posted to the “My Grades” section of BlackBoard. 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 WILL NOT be changed.

Schedule: You are given advance notice of due dates for all assignments, quizzes and exams. Homework, quizzes and exams will not be accepted after the posted due date. Make up assignments will NOT be given.

Dishonesty: You are expected to take the quizzes and exams individually. Plagiarism will not be tolerated and will, at a minimum, result in a "0" on the assignment. 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 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

Faculty Responsibilities

1. Within five 5 working days after student gives you the forms, sign them, retain a copy, & return originals

<p>within 1 week of the date services are to commence), deliver the completed forms to the instructor(s).</p> <p>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.</p> <p>4. Contact the SSD Office if services/accommodations requested are not being provided, not meeting your needs, or additional accommodations are needed.</p>	<p>to the student.</p> <p>2. Contact SSD immediately if there are any questions or disputes regarding accommodation(s), disruptive behavior, etc.</p> <p>3. Refer the student to SSD for any additional accommodations.</p>
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Changes: I reserve the right to change classroom policies or assignments if circumstances dictate. Any changes will be posted online and it is your responsibility to be aware of them.

Chapter # -- Topic	Homework Assignments	Homework	Online Quiz
		Due By midnight / Solutions Available	Due by 11:55pm on due date
Introduction	Assignment 1 (Work Tab)	26-Aug	
Last Day to Add course (Sept 1)			
Ch 2 Basic concepts and account	E2-24,25; P2-40,45,46,50	1-Sep	4-Sep
Ch 3 Product costing and cost accumulation	E3-28,29,31,33,36; P3-48	14-Sep	17-Sep
Ch 5 Activity-based costing	E5-29,30,31; P5-48	21-Sep	24-Sep
Ch 7 Cost volume profit analysis	E7-24,27,28; P7-36,37	28-Sep	1-Oct
Mid-Term (Chapter 2,3,5,7)			8-Oct
Last day to drop course with a "W" (October 14)			
Ch 9 Budgeting –Profit Planning, Budgeting	E9-22,24,28, P9-39	19-Oct	22-Oct
Ch 12 Responsibility accounting, quality	E12-33,36,37; P12,49	26-Oct	29-Oct
Ch 13 Investment centers	E13-24,25,26, P13-36,40	2-Nov	5-Nov
Ch 14 Decision making: Relevant Costs and Benefits	E14-31,33,34,37,38,39; P14-46,50,51	9-Nov	12-Nov
Ch 15 Target costing and pricing	E15-29,30,31, 34, 37,P 15-42	16-Nov	19-Nov
Fall Break (November 23-27)			
Semester Project Due			4-Dec
Final Exam (Chapter 9, 12, 13, 14, 15)			9-Dec