

New Mexico State University
Department of Accounting and Information Systems
Course Syllabus
ACCT 251
Management Accounting
Summer 1 - 2009

Instructor: Mary Jo Billiot
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Office Hours: Monday – Thursday: 9:30 am – 10:15 am

Required Materials:

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

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>.

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.).

Assignments:

Exercises and Problems: Several exercises and problems have been assigned. Many of these will be worked in class, and they will appear simple--they will seem much harder when you attempt them on your own. 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. 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 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.

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

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.

Tentative Schedule:

Date	Topic	Recommended Exercises	Other
May 28	Introduction, Chapter 1		
Jun. 1	Chapter 2	2-3, 2-7, 2-10, 2-12, 2-13, 2-18, 2-22	Chapter 2 quiz available on WebCT
2			
3	Chapter 3 (omit LO 3,4,5,6)	3-6, 3-8, 3-9, 3-10	Chapter 2 quiz due at beginning of class Chapter 3 quiz available on WebCT
4	Chapter 4	4-1, 4-2, 4-3, 4-4, 4-5, 4-7, 4-9, 4-10, 4-11, 4-13, 4-18	Chapter 3 quiz due at beginning of class Chapter 4 quiz available on WebCT
8			
9	Team Learning Lab 1 print for class		Chapter 4 quiz due at beginning of class Available on WebCT –bring to class
10	EXAM 1		
11	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	Chapter 8 quiz available on WebCT
15			
16	Chapter 15	15-2, 15-3, 15-8, 15-9, 15-13, 15-14, 15-17, 15-18	Chapter 8 quiz due at beginning of class Chapter 15 quiz available on WebCT
17			
18	Chapter 5	5-1, 5-6, 5-8, 5-10, 5-11, 5-12, 5-13, 5-17, 5-23	Chapter 15 quiz due at beginning of class Chapter 5 quiz available on WebCT
22			
23	Team Learning Lab 2 print for class		Chapter 5 quiz due at beginning of class Available on WebCT –bring to class
24	EXAM 2		
25	Chapter 11	11-1, 11-2, 11-3, 11-4, 11-7, 11-10, 11-14, 11-15, 11-24	Chapter 11 quiz available on WebCT
29			
30	Chapter 12 (omit LO 4,5,6)	12-2, 12-3, 12-4, 12-9, 12-19, 12-20, 12-22, 12-23	Chapter 11 quiz due at beginning of class Chapter 12 quiz available on WebCT
Jul. 1	Team Learning Lab 3		Chapter 12 quiz due at beginning of class Available on WebCT –bring to class
2	FINAL EXAM		

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