

ACCT 503 – Accounting for Managers— Main
College of Business – New Mexico State University
Course Outline – Spring, 2010

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OFFICE HOURS: On Campus 5:20-5:45; 3-7PM Tuesday Virtual and by appointment/e-mail via Blackboard

CLASS MEETINGS:

M70 – There will be no class meetings. All work will be done online. If you would like to attend a lecture on the materials, I offer a section on the Main campus from 6-8:45PM Wednesdays in GU 101. The students in both sections will be moving through the content at the same pace.

REQUIRED MATERIALS:

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

Options

1. ***NMSU Bookstore Custom-published. Cost \$100***_NEW (no used available this fall)
ISBN 0697787540 Softbound, black and white, includes chapters 2, 3, 5, 6, 7, 9, 10, 12, 13, 14, 15. Go to <http://www.nmsu.edu/nmsubookstores/> and click on textbooks to begin your search.
2. ***Publisher website: Custom-published. Cost \$63 + tax/shipping***
ISBN 0697787540 Softbound, black and white
McGraw Hill Website for NMSU ACCT 503 students only (see http://www.mhprofessional.com/mhhe_product.php?cat=108&isbn=0697787540)
3. ***Amazon.com: Cost \$159.14 + shipping (NEW) or \$141.96 + shipping (USED)***
ISBN 0073526924
Hardbound, 4-color, all16 chapters
4. ***E-Book Cost \$101.41***
Full book – available for online viewing (or Adobe downloadable files)

<https://ebooks.primisonline.com/eBookstore/FullEBooks.jsp?mode=showTop>

Select ->Business & Economics.

Select ->Accounting

Select ->Managerial Accounting: Creating Value in a Dynamic Business Environment, 8th Edition

Hilton ISBN: 0390657611

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 coursework section of BlackBoard.

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
6. Improve critical thinking and written communication 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.

Go to <http://learn.nmsu.edu> to access this course. 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:

Element	Points	%
Annual Report Project (ARP)	120	20%
Chapter quizzes (10 chapters)	300	50
Business Plan Project (BPP)	120	20
Case Analysis	60	10
Total Points Available	600	100%

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. If you disagree with any grade received for course work, you have 2 weeks after grade is posted to address your concerns.***

Practice Problems: Chapter practice problems are given to help you apply concepts. Knowledge gained by completing the practice problems will prepare you for the chapter quizzes and the business plan project. You will not receive points for working these problems.

Prior to completing the practice problems, 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 restaurant 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 and prepare a memo regarding your recommendation to invest in the company. See course home page in Blackboard for details regarding this assignment.

Chapter quizzes: To test your understanding of the text material, you will complete chapter quizzes spread out over the term. You will answer 15 to 30 multiple choice questions for each chapter. You have up to 2 opportunities to take the quiz. Each quiz will have some new questions. The highest score for your two attempts will be your quiz grade. You will be allowed from 60 to 90 minutes to complete each quiz.

Business plan project: In preparation for the capstone, BA590 course, you will analyze a business plan. See course home page in Blackboard for details regarding this assignment.

Case Analysis: To test your understanding of a number of topics covered in the course, you will complete a case analysis.

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 BlackBoard. Contact me if work, illness or unexpected circumstances prohibit you from meeting deadlines.

Grades for all assignments will be posted to the Grade Book in 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 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 the Student Code of Conduct in the NMSU Student Handbook http://www.nmsu.edu/~vpss/SCOC/student_hand_book.html for a definition and a list of penalties if caught. Students who cheat on examinations or commit other serious forms of academic dishonesty will receive a 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.

Withdrawals and drops: The deadline for withdrawing from a course is March 9, 2010. In the case of a withdrawal, the course remains on the student's transcript and the grade is listed as "W". Students in the College of Business may withdraw from a class by presenting an add/drop slip to the staff in the Advising Center who will process it, if it is received prior to the deadline.

Faculty may also process administrative drops by the March 9 deadline if a student has not been attending class. The appropriate forms are available in the department offices.

Until January 27, 2010, students may drop courses, in which case the course does not appear on their transcripts and there is no tuition charge. No faculty or department head signatures are required to drop a class. Students may drop a class on the web only until the last day to drop; they may also drop by taking a drop slip to the Advising Center.

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, 2010. The last day to withdraw from the University is April 16, 2010.

STUDENTS WITH DISABILITIES: If you have or believe you have a disability and would benefit from any accommodations, you may wish to self-identify by contacting the Services for Students with Disabilities (SSD) Office (phone: 646-6840). If you have already registered, please make sure that your instructor receives a copy of the accommodation memorandum from SSD within the first two weeks of classes. It is your responsibility to inform either your instructor or SSD representative in a timely manner if services/accommodations provided are not meeting your needs.

If you have a condition which may affect your ability to exit safely from the premises in an emergency or which may cause an emergency during class, you are encouraged to discuss any concerns with the instructor and/or Michael Armendariz, SSD Coordinator. Feel free to call Mr. Gerard Nevarez, Director of Institutional Equity and EEO/ADA Office at 646-3635 with any questions about the Americans with Disabilities Act (ADA) and/or Section 504 of the Rehabilitation Act of 1973. All medical information will be treated confidentially.

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.

Rev January 11, 2010

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NMSU – Spring, 2010 – Mills**

Class meeting	Chapter Number / Topic	Learning objectives	Practice Problems	Online Quiz -- due by 11:55 PM on Sunday	Other due on this date
20-Jan	Financial Statement Review ARP Part 1 is due				24-Jan
27-Jan	Financial Statement Review-- ARP Part 2 is due				31-Jan
3-Feb	Ch 2 Basic concepts	all		7-Feb	
10-Feb	Ch 3 Product costing/cost accumulation	all	3-23,24,25,31,33,35	14-Feb	
17-Feb	Ch 5 Activity-Based Costing	1,2,3,4,5,6,8,9	5-26,29,45,48	21-Feb	
24-Feb	Ch 6 Activity Analysis	1 through 5	6-22,23,24,25	28-Feb	
3-Mar	Ch 7 Cost-volume-profit analysis	1,2,4,5,6,7,8	7-23,27,30,35,46	7-Mar	
	Last day to drop with a "W"			9-Mar	
10-Mar	Ch 15 Pricing-- BPP Part 1 is due	1,2,3,4,5,10,11	15-32,33,34	14-Mar	13-Mar
17-Mar	Ch 9 Budgeting	1 through 8	9-22,23,25,35,39	21-Mar	
Mar 22-26	Spring Break				
31-Mar	Ch 9 Budgeting	1 through 8		4-Apr	
7-Apr	Ch 12 Responsibility acct/Quality BP Part 2 is due	1 through 8	12-36, 37, 46	11-Apr	10-Apr
	Last day to withdraw from University			16-Apr	
14-Apr	Ch 13 Investment Centers -- Case analysis due	1 through 5	13-24,25,26,36,40	18-Apr	17-Apr
21-Apr	Ch 14 Decision making	1 through 6	14-24,27,31,39,33,38	25-Apr	
28-Apr	Ch 14 Decision making		14-46,51,50,54,42	3-May	

Revised January 17, 2010