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

INSTRUCTOR: Sherry K. Mills, Ph.D., CPA Business Complex Building, Room 335
Office Phone: 575-646-5681 E-Mail: smills@nmsu.edu
Web-CT Address: http://learn.nmsu.edu

OFFICE HOURS: On Campus 4-5:45PM Wednesday and by appointment/e-mail via Blackboard

CLASS MEETINGS:
Main Campus 6-8:45PM Wednesdays GU 101
Sandia National Labs 5:15-9:45PM Thursdays 8/20, 9/17, 10/15, 11/12
Santa Fe Noon – 5PM on Fridays 8/21, 9/18, 10/16, 11/13
These courses will partially face-to-face and partially online. I will discuss the meetings with you on the first class day.

REQUIRED MATERIALS:
Managerial Accounting: Creating Value in a dynamic Business Environment, 8th Edition,

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 $146.23 + shipping (NEW) or $100 + shipping (USED)
   ISBN 0073526924
   Hardbound, 4-color, all 16 chapters

4. E-Book Cost $97.80
   Full book – available for online viewing (or Adobe downloadable files)
   https://ebooks.prismonline.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 ethical reasoning skills and written communication skills

LEARNING METHODS:
You have the opportunity to learn from publisher-prepared resources. In addition, I will provide narrated slides or rnp3 files reviewing some of the homework problems and exercises.

Go to [http://learn.nmsu.edu](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:

<table>
<thead>
<tr>
<th>Element</th>
<th>Points</th>
<th>%</th>
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<tbody>
<tr>
<td>Homework</td>
<td>150</td>
<td>25%</td>
</tr>
<tr>
<td>Chapter quizzes (10 @ 30 pts each)</td>
<td>300</td>
<td>50</td>
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<tr>
<td>Business Plan Project</td>
<td>150</td>
<td>25%</td>
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<tr>
<td>Total Points Available</td>
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<td>100%</td>
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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.

Homework: Practice exercises and problems are given to help you learn and apply concepts. Knowledge gained by completing the practice will prepare you for the chapter quizzes and the business plan project. Solutions will be provided to check your answers. You will not receive points for practice.

You will complete 10 homework assignments worth 3 points each. To address your ethical reasoning skills, you will complete 5 homework assignments that include an ethical
component; you will also complete 3 more complex homework assignments. Each of these 8 assignments will be worth 15 points.

Prior to completing the homework, I suggest that you develop a sound study plan that involves reading the chapter and using the various resources provided by the publisher.

**Chapter quizzes:** To test your understanding of the text material, you will complete chapter quizzes spread out over the term. 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 score for your three attempts will be your quiz grade. You will be allowed from 60 minutes to complete each quiz.

**Business plan project:** In preparation for the capstone, BA590 course, you will compare and contrast information in two business plans that I will assign. See Blackboard for details regarding this assignment.

**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 a 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 in the fall is October 14, 2009. 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 October 14 deadline if a student has not been attending class. The appropriate forms are available in the department offices.

Until September 4, 2009, 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 October 14, 2009. The last day to withdraw from the University is November 13, 2009.

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 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.
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<thead>
<tr>
<th>Date</th>
<th>Assignment Due</th>
<th>HW Options: 1. 2. 3. 4. 5. 6. 7. 8.</th>
<th>Chapter Notes</th>
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<tbody>
<tr>
<td>5-Dec</td>
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<td>Note 1: Assignments 2.60; 3.61; 5.69; 9.41; 15.48; 12.49; 12.52; and 14.53 are worth 5 points each.</td>
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<td>Thanksgiving holidays Nov 22 thru 29</td>
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**Chapter 4: Decision Making**

**Chapter 5: Investment Centers**

**Chapter 6: Activity Based Costing**

**Chapter 7: Cost-volume-profit analysis**

**Chapter 8: Performance Evaluation**

**Chapter 8: Cost Accumulation**

**Chapter 9: Budgeting**

**Chapter 10: Target costing and pricing**

**Chapter 11: Responsibility accounting quality**

**Chapter 12: Business plan part I is due. No homework or quizzes due this week.**

**Chapter 13: Last day to drop course with a withdrawal.**

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**NMISU Fall 2009 - Miltis**

**ACCT 503 - Accounting for Managers - Main**