ACCT 251 - Management Accounting  
Spring 2012  
Instructor: Dr. Mary Jo Billiot  
Blackboard Address: [http://learn.nmsu.edu](http://learn.nmsu.edu)

Textbook: *Mowen, Hansen and Heigter / Cornerstones of Managerial Accounting, Fourth Edition*

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<th>Textbook Options:</th>
<th>Note, Option 1 is by far the least expensive!</th>
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| **OPTION 1**  
(Electronic Version) – Cost $80.00 | Students can purchase the registration code from Cengage Brain. This includes an electronic version of the book, access to the homework manager, and access to videos used in the course.  
*CengageNow.*  
| **OPTION 2**  
(Textbook) – NEW thru NMSU bookstore or CengageBrain | Students can purchase a NEW shrink wrapped copy of the book from the bookstore or Cengage Brain. The NEW book will include the registration code.  
USED BOOKS - If the student buys a USED book, they will have to purchase the registration code for an additional $80.00 |

**Also Required:** You must have access to Blackboard. Course homework will only be available for submission through *CengageNow*. It is your responsibility to ensure that you have the materials required for class and that all assignments are completed by the due date. Blackboard is accessed through [http://learn.nmsu.edu](http://learn.nmsu.edu).

To gain access to the course content and homework manager, you must purchase an access code. Some versions of the printed text include an access code. If you prefer to use an ebook, you need only purchase the access code.

After acquiring an access code, register for the homework manager through *CengageNow*. The course/section key for the semester is **E-2HJXK9ZEAMVEF**
Course Description:
Development and use of accounting information for management decision-making. This course is a core course in the Bachelor of Business Administration (BBA) degree program. The primary program learning goals to which this course contributes are: 1) students can solve problems and 2) students can think critically.

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.

Course Policies:
Attendance/Involvement: You can adequately learn the course content by reading and completing the assignments and practicing on new material. Material on tests will emphasize items on the slides and videos and/or covered on quizzes and homework.

Study: The nature of the material covered requires that you study seriously. Studying the material thoroughly by rereading, taking notes, and working through computations is essential. It is important to relate illustrations to the written material in your book. You should remember that your grade will be based upon your ability to DO accounting rather than on your ability to follow along as someone else does it. So practice new problems beginning with a blank sheet of paper.

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 or exams
• removing or copying pages or problems from exams or quizzes
• using any type of dictionary during exams or quizzes
• using any type of wireless communication during exams or quizzes
• any other activity that jeopardizes the integrity of this course.

Communication with Instructor: A Discussion Thread has been set up in Blackboard for questions regarding the course material—there is a separate thread for each chapter. Please post to the appropriate chapter and questions will be answered Monday – Friday at least once a day. For personal questions or items unrelated to the material, send the instructor an email through Blackboard.
Online Questions:
Online Discussion Questions will be answered through Blackboard, Monday – Friday at least once daily.

Assignments:
Homework: Exercises from the problem set at the end of each chapter are assigned as homework and constitutes approximately 16% of the course grade. All homework is due before 11:00 pm on the due date. Late homework is not accepted. Homework is prepared using the homework manager, CengageNow. A link to the homework manager is provided on the course homepage in Blackboard.

Exams: Three regular exams and a final have been scheduled for this course. All exams will be given on campus or must be proctored. Students within 75 miles of campus must take their exams at NMSU while those further than 75 miles from campus must find and register their own proctors no later than two weeks prior to each exam. Regular exams will be based upon text material, homework assignments and video assignments and will consist of various types of questions including multiple choice and problems. The final will be comprehensive.

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

Available Points:

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<tbody>
<tr>
<td>Homework</td>
<td>100</td>
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<tr>
<td>Regular Exams</td>
<td>300</td>
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<tr>
<td>Comprehensive final</td>
<td>200</td>
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<tr>
<td>Total assigned points</td>
<td>600</td>
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Grading Scale:

- 90% or greater: A
- 80% - 89%: B
- 70% - 79%: C
- 60% - 69%: D
- Less than 60%: F

The instructor reserves the right to lower the above grading scale.