**INSTRUCTOR:**

Paulette D. Rodriguez, MACC, CMA  
Office phone: 575.646.4901 (Leave message at Accounting Department office)  
maxrdz1@nmsu.edu

- Section M03 MWF 10:30-11:20 GU101  Cengage Key: E-24YE66X935LLB  
- Section M04 MW 1:00-2:15 GU201 Cengage Key: E-24YE2WTUNBKM8

I do not have designated in-person office hours. My communication of choice is CANVAS mail. I will check in on-line Monday-Saturday via CANVAS, but I attempt to reserve Sunday for my family. If you would like to meet in person, I will be happy to accommodate your schedule, if possible.

**Course Description:**

This course will provide students with opportunities to gain the knowledge and skills which are needed to develop and use accounting information for management decision-making. This course is a core course in the Bachelor of Business Administration (BBA) degree program. 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 Objectives:**

- Students will solve problems
- Students will think critically
- Students will understand and appreciate why managers need accounting information
- Students will understand the problem of cost assignment, the different cost assignment methods, and know when each method is appropriate
- Students will understand how accounting information is used for planning, control, evaluation, and continuous improvement
- Students will understand how accounting information is used by managers to make various operational decisions.
**Course Resources:**

*Canvas*

You must have access to Canvas for this course. You can login to Canvas at [http://learn.nmsu.edu](http://learn.nmsu.edu). You are responsible for all materials covered and announcements posted online in announcements of Canvas. I will use the Announcements tool in Canvas to communicate changes to the course and other course information.

*CengageNow*

Course homework will only be available for submission through CengageNow.

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, you will need to register for the homework manager through CengageNow. Registration instructions are available at [http://sjc.instructor.cengage.com/ilrn/course/createBoardingPass.do?id=809675849](http://sjc.instructor.cengage.com/ilrn/course/createBoardingPass.do?id=809675849).

The course/section key for the semester is listed at the beginning of the syllabus.

*Textbook(s)*

The text for this class will be Cornerstones of Managerial Accounting, by Mowen, Hanse, and Heigter, fourth edition. You may purchase this book at the bookstore or online. Make sure you get the fourth edition! To purchase online: [http://www.cengagebrain.com/shop/isbn/978-1-111-74754-1](http://www.cengagebrain.com/shop/isbn/978-1-111-74754-1)

**Course Activities:**

*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. Don’t even ask. Period.***

Homework is prepared using the homework manager, CengageNow. A link to the homework manager is provided on the course homepage in Canvas. Solutions to the homework will be provided immediately after the due date.

*Exams*

Three regular exams and a final have been scheduled for this course. Regular exams will be based upon text material, homework assignments and class presentations and will consist of various types of questions including multiple choice and problems. The final will be comprehensive.
**Course Policies:**

*Instructor Feedback/Communication*

A Discussion Thread has been set up in CANVAS 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 CANVAS.

*Student Feedback/Communication*

I welcome all feedback on the course. My preferred method of communication with individual students is via the Canvas Mail tool. I will respond to email **within two week days** (Monday – Friday).

*Study*

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.

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** the work rather than on your ability to follow along as someone else does it. So practice new problems beginning with a blank sheet of paper.

*Attendance/Involvement*

I will not be taking attendance nor keeping attendance records for this class. You, whether present or absent, are responsible for all material presented or assigned for a class meeting, and will be held accountable for such materials in the determination of course grades.

IF YOU MISS CLASS YOU WILL BE BEHIND! I cover lots of notes, exercises, and problems, so please make every effort to attend class.

*Late Work*

No late homework will be accepted. As a result of this policy, you will be able to drop your three lowest homework scores. The due date and time associated with each exam and assignment are stated clearly in Canvas and on the Course Schedule.

**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.
**Grading:**

Grades are not given; they are earned. I do not owe you the grade you want. You must work for it.

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

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homework</td>
<td>100</td>
</tr>
<tr>
<td>Regular Exams</td>
<td>300</td>
</tr>
<tr>
<td>Comprehensive Exam</td>
<td>200</td>
</tr>
<tr>
<td><strong>Total Points</strong></td>
<td><strong>600</strong></td>
</tr>
</tbody>
</table>

Your grade will be calculated using the following scale:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage Range</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>100 – 90%</td>
<td>540 – 600</td>
</tr>
<tr>
<td>B</td>
<td>80 – 89%</td>
<td>480 – 539</td>
</tr>
<tr>
<td>C</td>
<td>70 – 79%</td>
<td>420 – 479</td>
</tr>
<tr>
<td>D</td>
<td>60 - 69%</td>
<td>360 - 419</td>
</tr>
<tr>
<td>F</td>
<td>&lt;60%</td>
<td>&lt; 360</td>
</tr>
</tbody>
</table>

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

**Schedule:**

The assignments in CANVAS represent the minimum practice/application work that should be done to learn the material. Always be sure to read the chapter and go over the review and discussion material at the end of each chapter as a way of checking your understanding of the chapter.

*I reserve the right to change assignment if circumstances dictate. Students will be notified of such changes through an announcement in class AND/OR via CANVAS. It is the student’s responsibility to be aware of change.*