ACCT 251 – Management Accounting
College of Business Administration, New Mexico State University
Fall 2012
Section M71

INSTRUCTOR: Tammie Hamilton, CPA
Office Phone: Leave message at accounting department office
575-646-4901
Use Canvas Email; use other email ONLY if Canvas is inaccessible:
Canvas Address: http://learn.nmsu.edu
E-Mail: tcamp@nmsu.edu

Availability: Since this is an online course, I do not have designated in-person office
hours. We will try to resolve issues/questions via email & Canvas. You
can expect a response to your Canvas email/inquiries within 24 hours
during the week or the next regular school day if you send an inquiry on
a weekend or scheduled school holiday.

REQUIRED MATERIALS:

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

Online Tools: CengageNow Access IS REQUIRED

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.

Key E-24YE5A8BHDGFQ

Textbook Options:

<table>
<thead>
<tr>
<th>OPTION 1 (Electronic Version) – Cost</th>
<th>Note, Option 1 is by far the cheapest!</th>
</tr>
</thead>
<tbody>
<tr>
<td>$112</td>
<td>Students can purchase the registration code from Cengage Brain. This includes an electronic version of the book and access to CengageNow. <a href="http://www.cengagebrain.com/shop">http://www.cengagebrain.com/shop</a> Search for Mowen, Hansen and Heigter / Cornerstones of Managerial Accounting, Fourth Edition</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>OPTION 2 (Textbook) – Cost (NEW)</th>
<th>$242.40+ 112 (USED)</th>
</tr>
</thead>
<tbody>
<tr>
<td>$323.20</td>
<td>Used books - If the student buys a USED book, they will have to purchase the registration code for an additional $112.</td>
</tr>
</tbody>
</table>
COURSE DESCRIPTIONS:
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.

LEARNING METHODS:

Upon registering for this course you will enrolled in the Canvas course. You may access it via the Internet at http://learn.nmsu.edu. This site will be used for introduction material, announcements, email & discussions, and to provide links to CengageNow. Periodically you may be asked to turn in homework via Canvas. You are expected to check Canvas on a regular schedule for announcements and updates. It is encouraged that you use the discussion boards to aid in your learning process.

All homework, quizzes, study material and tests will be available to you through CengageNow. It an assignment is to be turned in via Canvas you will receive specific instructions. The course will be paced so that the entire class will be studying the same material at the same time. As we finish a chapter, the material for the next chapter will become available. This will allow the class to participate in discussions on the same material.

Being an online class, you must do a lot of self-learning. This method of learning accounting can be more difficult than a face-to-face class. It is important that you are self-disciplined and dedicate time to the class. This is a FAST paced class. There is a lot of material to cover during the semester. **It is vital that you treat this online course as you would a regular in-class course.** Set aside time each week to study, complete homework assignments and take quizzes. To be successful, it is recommended that you set aside 15-18 hours/week (minimum) to study for this course. 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. Make up quizzes and assignments will NOT be given.

**Tutoring Lab** - There is an accounting tutoring lab on campus. It is located in the Business Complex. Online tutoring and tutoring via Skype is also available. You will have a link to the online tutoring in Canvas.
GRADE COMPOSITION: Determination of the final course grade will be based on the cumulative points you earn from the following evaluations: This is subject to change as circumstances dictate.

- Participation: 50#
- Homework: 100
- Chapter Quizzes (10 @15 pts each): 150*
- Mini Exams (2 @ 75 pts): 150
- MidTerm: 150
- Comprehensive Final: 200
- Total Points Available: 800

Grades are guaranteed according to the following scale:

- A: 90% and above
- B: 80% - 89%
- C: 70% - 79%
- D: 60% - 69%
- F: below 60%

# Participation points will be based on your completion of reading assignments, practice quizzes and posting questions and comments on class material in Canvas. Details will be provided during the semester.

*The lowest quiz score will be dropped at the end of the semester in determination of the final grade. There are 11 chapter quizzes, but only 10 will be use in the determination of the final grade.

There will be NO extra credit projects available to individual students.

Graduate students must earn a grade of “B” or better to qualify as satisfactory performance under an S/U option.

ASSIGNMENTS & RESOURCES:

**Reading Assignments & Practice Quizzes:** There is a reading assignment and practice quiz (pretest and post-test) available for each chapter. These are not required and are not gradable assignments. However, they are recommended as they will help you learn the material. It is recommended you browse the study resources in CengageNow for each chapter for additional resources. There is also a PowerPoint and videos available for each chapter. Guidance is provided within the “Modules” of Canvas as to which learning objectives will be covered for each chapter and the resources that will help you.

**Homework:** Chapter homework assignments are given to help you merge the concepts learned with related applications. Knowledge gained by completing the homework will prepare you for the chapter. It is due at 11:00pm of the due date.

**Chapter quizzes:** There will be a quiz over each chapter. The quizzes will test concepts and tools. The quizzes will be found under “Assignments” in CengageNow. Each quiz will consist of 30 questions that may be multiple choice, short answer, or problem questions. The
quiz will be available the entire week we are covering a chapter. You have 60 minutes to take the, so you need to prepare ahead of time.

**Exams:** There will be a midterm and a final. The exams will be based upon text material, homework assignments and class discussion and will consist of various types of questions and problems including multiple choice and true/false and will include written and/or essay questions. The midterm will include all the material covered up to the date of that exam. The final will be **comprehensive.**

Both exams are required to be proctored. See the proctoring information in Canvas (Midterm and Final Module) for specifics and links to required paperwork. For those within 75 miles of campus and therefore taking their exams at NMSU, there should be plenty of room in the campus location to accommodate all testing dates offered. Those further than 75 miles from campus **must find and register their own proctors** no later than **one week prior** to each exam.

The Midterm will be October 19th and the Final will be December 11th. **Times and locations will be announced. Please be prepared to be on campus on that day if you live within 75 miles of Las Cruces.**

There will be NO MAKEUP EXAMS granted. If you miss the exam, you will receive a 0. Talk to the instructor **in advance** if you have an extreme emergency or class conflict. I will try to work with you if you talk to me in advance, but **NO EXCEPTIONS** will be made after the testing period has passed.

**Mini Exams:** There will be two mini exams during the course. These exams are to ensure that you are caught up on the material up to that point. Mini exam 1 covers chapters 1, 2 and 5. Mini exam 2 covers chapters 8, 13 and 9. These mini exams will be taken online through CengageNow and Canvas. They are not proctored, although they are timed. It is expected and required that the mini exams are to be done individually. Any work done on mini exams that is not completed individually is in violation of NMSU Student Code of Conduct.

The mini exams will be September 21st and November 9th. They will be available online ONLY on the scheduled dates. **There will be NO MAKEUP EXAMS granted and NO EXCEPTIONS.**

**COURSE STANDARDS:**

You are responsible for all materials covered and announcements posted online in announcements of Canvas.

Grades for all assignments will be posted to the “Grades” on Canvas. You have 2 weeks from the time grades are posted to dispute a grade. After this 2 week period, the grade will be locked and **WILL NOT** be changed.

**Schedule:** You are given advance notice of due dates for all assignments, quizzes and exams. Homework, quizzes and exams will not be accepted after the posted due date. Make up assignments will **NOT** be given.
**Dishonesty:** You are expected to take the quizzes and exams individually. Plagiarism will not be tolerated and will, at a minimum, result in a "0" on the assignment. See your student handbook for a definition and a list of penalties if caught. Cheating on examinations, or other serious forms of academic dishonesty, will result in a grade final course grade of "F" (and a required report to university officials).

**Incomplete ("I" grade):** You should be aware of the Incomplete Grade policy. The grade of "I" will only be assigned according to the guidelines in the current Undergraduate Catalog.

---

<table>
<thead>
<tr>
<th>STUDENTS WITH DISABILITIES: If you have (or believe you have) a disability &amp; would benefit from classroom accommodation(s), contact the Services for Students with Disabilities (SSD) at Corbett Center, Room 244 (Phone 646-6840; TTY 646-1918). All medical info is treated confidentially. Do not wait until you receive a failing grade. Retroactive accommodations cannot be considered. Information, instructions &amp; forms from the Services for Students with Disabilities Office are online at <a href="http://www.nmsu.edu/~ssd/index.html">http://www.nmsu.edu/~ssd/index.html</a>.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Accommodations:</strong> SSD Office, 646-6840 (Corbett Center, room 244); Discrimination: Office for Institutional Equity, 646-3635, O'Loughlin House.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Student Responsibilities</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Within a few days of the start of the semester, register with SSD &amp; obtain forms.</td>
</tr>
<tr>
<td>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).</td>
</tr>
<tr>
<td>3. Within 5 days of giving the forms to faculty &amp; at least 1 week before any scheduled exam, retrieve the signed forms from faculty &amp; return them to SSD.</td>
</tr>
<tr>
<td>4. Contact the SSD Office if services/accommodations requested are not being provided, not meeting your needs, or additional accommodations are needed.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Faculty Responsibilities</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Within five 5 working days after student gives you the forms, sign them, retain a copy, &amp; return originals to the student.</td>
</tr>
<tr>
<td>2. Contact SSD immediately if there are any questions or disputes regarding accommodation(s), disruptive behavior, etc.</td>
</tr>
<tr>
<td>3. Refer the student to SSD for any additional accommodations.</td>
</tr>
</tbody>
</table>

---

**Changes:** I reserve the right to change classroom policies or assignments if circumstances dictate. You are responsible to be aware of any changes that will be posted as announcements in Canvas.

**Schedule:** See due dates for quizzes and homework in CengageNow. Homework and quizzes will generally be due at 11pm on the due date. Homework will generally be due every Tuesday and quizzes will be due every Thursday. Remember, to check Canvas announcements for any changes to due dates.