NEW MEXICO STATE UNIVERSITY
ACCT 503
MANAGERIAL ACCOUNTING
FALL 2012

INSTRUCTOR: L. Kevin McNelis, Ph.D., CPA
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Office Hours: M & W, 9:00 to 1:00
2:30 to 4:00

REQUIRED TEXTS:
The Goal
Author: GOLDRATT
Edition: 3RD 04
Publisher: NORTH RIVR
ISBN: 9780884271789

Understanding Financial Statements
Author: FRASER
Edition: 10TH 13
Publisher: PEARSON
ISBN: 9780132655064

Management Accounting for Business
Author: DRURY
Edition: 4TH 09
Publisher: CENGAGE L
ISBN: 9781408017715

COURSE OBJECTIVE:

This course will consist of understanding the principles, conventions, and concepts underlying both external internal and reporting of accounting information by business organizations for use in the decision making process.

At the end of this course, the student should be able to interpret and apply relevant accounting information, understand the basics of external financial statements, understand cost behaviors, appreciate external and internal profitability reporting, financial performance measures, analyze firm cash flows, and understand accounting applications of managerial concepts such as JIT, ABC, and TQM.

GRADING:
Financial Statement Project 100
Fraser test 100
The Goal test 100
Drury test 100
Available points 400

Letter grades will be determined on a standard basis:

90% - 100% = A
80% - 89% = B
70% - 79% = C
Etc.

If you are taking the course on the S/U grading basis, your grade will be computed in the same manner as those of the other students. You must receive a grade of “B” or better for satisfactory completion of the course. An incomplete “I” grade will not be assigned except under circumstances that clearly comply with university regulations in the catalog.

CASE STUDIES:

You will be completing a thorough analysis of the financial statements of the McDonald’s Corporation (yes, the Golden Arches). You MAY work in groups, in fact I encourage it. To get the maximum points, you must go beyond merely answering the questions asked, and really analyze and write about what you discover.

NOTIFICATIONS

Please feel free to call Director Diana Quintana (diquinta@nmsu.edu), Student Accessibility Services, at 575-646-6840 with any questions you may have on student issues related to the Americans with Disabilities Act (ADA) and/or Section 504 of the Rehabilitation Act of 1973. All medical information will be treated confidentially. If you have or believe you might have a disability, contacting Director Quintana’s office at the beginning of the semester may result in valuable assistance as you work to succeed in your education. Director Quintana’s office is in Corbett Center Room 244. Her campus mail stop is MSC 4149. If you’ve already registered, make sure your instructors receive copies of the accommodation memo from her office with the first two weeks of class.

Please feel free to call Jerry Nevarez, Director of Institutional Equity, at 575-646-3635 with any questions you may have about NMSU’s Non-Discrimination Policy and complaints of discrimination, including sexual harassment.
If you have a condition that may affect your ability to exit safely from the premises in an emergency or that may cause an emergency during class, you are encouraged to discuss any concerns with the course instructor.

**ACADEMIC DISHONESTY:**

Students are expected 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 the related consequences, consult the student handbook. The instructor will pursue every available course of action against any such student. In addition, plagiarism or any other form of unauthorized collaboration (except team-work on the assigned case studies) will constitute academic dishonesty. ANY student caught submitting ANY work that is not his or her own will receive a failing grade for the entire course – **NO EXCEPTIONS!** High academic standards will be adhered to in this course.

**ADDITIONAL:**

Attached is a tentative assignment schedule for the term. The instructor reserves the right to make changes to the course and syllabus. Should there be any changes in this schedule they will be announced in class, accordingly, you will be held responsible for such changes. Please keep in mind the short time frame we have and the amount of material we need to cover. It is very important that you do NOT fall behind! Remember, as my good friend Van Bullock says: “College is not like prison, you can’t just do your time and get out.”