ACCOUNTING 251 M01
Management Accounting
Spring 2013
Instructor: Jennifer Taylor
Office: GU212
E-mail address: Use Canvas email for the course

Required Materials:

CengageNOW access to accompany text

Course Description:
Development and use of accounting information for management decision-making

Course Objectives:
After 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 managers use accounting information for planning, control, evaluation, and continuous improvement, and
• understand how managers use accounting information to make various operational decisions.

The purpose of this course is to learn to understand and to use accounting information prepared for managers to critically evaluate and solve business problems. The methods and mechanics of the accounting will be discussed only to the extent necessary to be able to understand and use the information.

Canvas:
Upon registering for this course, you will need to gain access to Canvas. You may access the site at http://learn.nmsu.edu.

Specific College of Business Program Goal Course Objectives for ACCT 251:

1. Improve your ability to think critically.
   To think critically, you need to identify and clearly state the problem, select appropriate concepts or tools to solve the problem, identify relevant information, and form a clear comprehensive recommendation supported by appropriate evidence.

2. Improve your ability to solve problems.
logical, correct manner, and [6] form a clear comprehensive recommendation, consistent with the results and supported by appropriate evidence.

**Attendance:** Regular attendance is expected. You are responsible for all materials covered and announcements made during class. All quizzes and exams, and certain homework, will be accepted only in class. To receive an excused absence for health reasons, you must provide a signed medical document excusing you from class for that day. Students who are participating in university activities must provide a letter from the sponsoring department a week prior to the activity. In all absence scenarios, you must also contact the instructor via the email or phone contact information given above **prior to any scheduled exam.** The instructor reserves the right to administratively withdraw students from class for lack of attendance.

**Suggested Learning Methods:** To help you stay current with the presentation of class material, there will be regularly assigned homework, weekly quizzes, and regular chapter exams, discussed further below. Read through each chapter in advance of the classes for which it is assigned, using the “Cornerstone” exercises and the Review Problems at the end of each Chapter to help enhance your understanding of the material. Review the Learning Objectives provided at the start and end of each chapter: all lectures, homework, quizzes and exams are based upon the Learning Objectives. Assignments and in-class discussions will include materials specifically designed to emphasize critical thinking, problem solving, and business ethics issues.

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

**Grading:** Grades for all assignments will be posted via Canvas. You have one week from the time it is announced that grades have been posted to dispute a grade. After this one-week period, the grade will be locked and cannot be changed.

<table>
<thead>
<tr>
<th>Grading Scale:</th>
<th>Total Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homework (100 problems @ 1 point each)</td>
<td>100</td>
</tr>
<tr>
<td>Weekly Quizzes (12 quizzes @ 10 points each, drop the lowest two)</td>
<td>100</td>
</tr>
<tr>
<td>Chapter Exams (10 exams @ 10 points each)</td>
<td>100</td>
</tr>
<tr>
<td>Comprehensive Final Exam</td>
<td>200</td>
</tr>
<tr>
<td><strong>Total Points Possible</strong></td>
<td><strong>500</strong></td>
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Grades are determined according to the following scale:

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

A grade of “C” or better must be earned to qualify for satisfactory performance on an S/U option for undergraduates. A grade of “B” or better must be earned to qualify for satisfactory performance on an S/U option for graduate students.
**Exams:** Ten in-class chapter exams will be given following the end of the presentation of each chapter. Twelve short in-class chapter quizzes will be given at the end of most weeks; the lowest two quiz grades will be automatically dropped.

There is a comprehensive final exam worth 200 points.

A grade of zero will be assigned to anyone who misses a quiz or exam without contacting the instructor before the examination date and who does not have an excused absence approved by the instructor. No make-up chapter exams will be administered; instead, for excused absences only, the student’s comprehensive final exam will be reweighted to reflect the missed chapter exam points. The final exam cannot be made up.

**Homework:** Homework is designed to assist you in learning the material and must be completed by the time and date stated on Cengage and the Assignment Schedule. No late homework is accepted; homework may be submitted early. Homework must be submitted for grading through Cengage for all assigned homework and extra credit assignments. On-line homework assistance will be made available through Cengage.

**Presentation of Work:** It is expected that all work submitted for a grade will be presented in a professional manner, in accordance with basic standards for business communications, and organized and labeled in accordance with textbook example formats. Points may be deducted for work not meeting these expectations. To assist you in meeting College expectations with respect to writing and presentation skills, an “Academic Survival Kit” is available on the College web page at [http://business.nmsu.edu/students/survival-kit/](http://business.nmsu.edu/students/survival-kit/).

**Calculators:** Departmental calculators will be used for all exams, including the comprehensive final.

**Dishonesty:** Cheating on exams or other serious forms of academic dishonesty will result in a 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.

**Academic Appeals Rules:** Details of the rules appear in the Undergraduate Catalog. A student must initiate the academic appeals process by submitting a written appeal to the faculty member within 30 days of the start of the term following the term in which the grievance occurred.

**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 located in Garcia Annex (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.

Feel free to call the Coordinator of Services for Students with Disabilities, 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.

**Reminders:** The last day to drop a course with a “W” is March 12, 2013.