INSTRUCTOR:

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

Section M70 ONLINE  Cengage Key: E-24YE3J9J7BT6R

I will hold virtual on-line office hours using CHAT and CONFERENCES in CANVAS. My communication of choice is CANVAS mail. I will check CANVAS mail Monday-Saturday, 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 online 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.
You are responsible for all materials covered and announcements posted online in 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 eTextbook, 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 and course key are available in Canvas.

Any technical difficulty with CengageNow should NOT be directed to your instructor, as your instructor does not manage the CengageNow software. You should submit a support ticket to www.cengage.com/support for resolution.

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

Course Activities:

Quizzes
Quizzes will be taken in Canvas each week, accounting for 30% of your overall grade. This will help ensure you understand the material, so that you can get more intense help sooner rather than later. **Missed quizzes will not be made up. Don’t even ask. Period.**

As a result of this policy, you will be able to drop your three lowest quiz scores. The due date and time associated with each quiz is stated clearly in Canvas and on the Course Schedule. Solutions to the quizzes will be provided immediately after the due date.

Homework
Exercises from the problem set at the end of each chapter are assigned as homework and constitute 25% 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.**

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 assignment are stated clearly in Canvas and on the Course Schedule. 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
There will be one midterm exam held before the deadline to withdraw from the class. There will also be a comprehensive final exam held during exam week. 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. Exams will be based upon text material, homework assignments and video assignments and The final will be comprehensive.
**Course Policies:**

*Instructor Feedback/Communication*

MODULES have been set-up in CANVAS for walking through the course. Questions regarding the course material should be posted as a Discussion, so that we can share the learning.

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*

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 homework.

**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. You earn your grade based on your proven ability to master the material – not by just ‘participating’.

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

<table>
<thead>
<tr>
<th>Assignment Group</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homework</td>
<td>25%</td>
</tr>
<tr>
<td>Midterm Exam</td>
<td>20%</td>
</tr>
<tr>
<td>Comprehensive Final Exam</td>
<td>25%</td>
</tr>
<tr>
<td>Quizzes</td>
<td>30%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Your grade will be calculated using the following scale:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>100 – 90%</td>
</tr>
<tr>
<td>B</td>
<td>80 – 89%</td>
</tr>
<tr>
<td>C</td>
<td>70 – 79%</td>
</tr>
<tr>
<td>D</td>
<td>60 - 69%</td>
</tr>
<tr>
<td>F</td>
<td>&lt;60%</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 via CANVAS. It is the student’s responsibility to be aware of changes.*