ACCT 222 -- Management Accounting
Section M03 CRN 30285
Course Outline
Spring 2014

Professor: Mr. William Harty
Anderson Hall, Room W1105B
Email: bharty@nmsu.edu
Canvas Address: http://learn.nmsu.edu

Class Meetings: Tuesdays and Thursdays 10:20 am – 11:35 am in Guthrie 200
Comprehensive Final: Tuesday, May 6, 3:30-5:30 pm, location to be announced in class

Office Hours: Tuesdays and Thursdays 11:45 am – 12:45 pm in the Christmore Library
(Business Complex 232) and by appointment

Textbook: Braun and Tietz, Managerial Accounting, third edition

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<tr>
<th>Textbook Options</th>
<th>Option 1 is by far the least expensive!</th>
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<td><strong>OPTION 1</strong></td>
<td>Students can purchase the registration code from the NMSU bookstore or directly from MYAccountingLab. The access code includes an electronic version of the book, access to the homework manager, and access to videos and other material used in the course.</td>
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<td>(Electronic Version) – Cost $100.00</td>
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| **OPTION 2**                              | Students can purchase a NEW shrink wrapped copy of the book from the bookstore or MYAccountingLab. The NEW book from the NMSU bookstore will include the access code. Books purchased directly from Pearson may not have an access code. USED books will NOT have an access code. You need an access code. **Check diligently before purchasing.** An access code WITHOUT e-book access can be purchased for $55.00 |
| (Textbook) -- NEW thru NMSU bookstore or Pearson |

1) You must have access to Canvas for communication with the instructor; materials necessary for class, and access to the online tutor. Canvas is accessed through http://learn.nmsu.edu.

2) Course homework will only be available for submission through MyAccountingLab which is the homework manager that is provided when you purchase the access code. It is your responsibility to ensure that you have the materials required for class and that all assignments are completed by the due date.
Purchasing the access code through *MyAccountingLab*; registration is processed through [http://www.pearsonmylabandmastering.com/northamerica/students/get-registered/index.html](http://www.pearsonmylabandmastering.com/northamerica/students/get-registered/index.html). The Course ID for section M03 is harty56899.

**Course Description:** The primary focus of Accounting 222 is the 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.

**Prerequisite:** Successful completion of ACCT 221. Please see me if you have not completed ACCT 221.

**Course Objectives:** Upon successfully completing this course, you will be able to:
- understand and appreciate why managers need accounting information,
- understand the transaction flow of production information through the accounting system,
- 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.

**Course Policies:**

*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 exercises and problems worked in class, on the slides, on quizzes and the homework assignments.

*Study:* The nature of the material covered requires that you study seriously. Studying the material thoroughly by rereading, taking notes, and working through computations is essential. 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** accounting rather than on your ability to follow along as someone else does it. So practice new problems beginning with a blank sheet of paper.

*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 ([http://deanofstudents.nmsu.edu/student-handbook/](http://deanofstudents.nmsu.edu/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, or
• any other activity that jeopardizes the integrity of this course.

Communication with Instructor: For personal questions or items unrelated to the material, send the instructor an email to bharty@nmsu.edu. Due to privacy and security concerns, I am unable to respond to emails from or about students that do not originate from an official NMSU email address.

Online Questions: In addition to the instructor, an online tutor will be available during the official dates of the semester. An accounting tutoring lab is also available in Guthrie Hall.

Homework Assignments: Your instructor selected various short exercises, exercises, and problems from the set of materials at the end of each chapter as homework assignments; a suggested due date is included with each assignment. All homework is finally due immediately after the group comprehensive final is administered on May 6. Homework will not be accepted after that day. Homework is prepared using the homework manager, MyAccountingLab.

Quizzes: Four (possibly unannounced) class quizzes will be given at appropriate intervals. Your lowest quiz grade, or one missed, will be dropped. No make-ups are allowed for quizzes. The quizzes will be based on the reading material. Each quiz will last approximately 15 minutes. If you arrive five minutes late, you will only have ten minutes to take the quiz.

Examinations: There are three-in-class exams at 100 points each and a comprehensive final at 200 points. A grade of zero will be assigned to anyone who misses an examination without contacting the instructor before the examination. Contacting the instructor means sending an email to bharty@nmsu.edu or leaving a message with the departmental secretary at (575) 646-4901. Anyone who is "sick" on the date of an examination must have a doctor's excuse and contact the instructor before the exam. In the situation where you have an excused absence, no make-up examination will be administered; the comprehensive final exam will be reweighted to be worth 300 points. For students who are participating in university activities, a letter from the sponsoring department must be provided a week prior to the activity. These students will have the additional option of taking a makeup exam during finals week at an agreed upon time. Location of the comprehensive final

Attendance: Most students can adequately learn the course content only if they attend class. Material on tests will emphasize items discussed in class and/or covered on quizzes and homework. You are responsible for all material covered in class, handouts, and all announcements made in your absence.

Changes: I reserve the right to change classroom policies or assignments if circumstances dictate. Any changes will be announced in class and it is your responsibility to be aware of them.
**Grade Composition:** Determination of the final course grade will be based on the cumulative points you earn from the following:

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<th>Element</th>
<th>Points</th>
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<tr>
<td>Homework</td>
<td>100</td>
</tr>
<tr>
<td>Quizzes (best 3 of 4 – 20 points each)</td>
<td>60</td>
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<tr>
<td>Exams (3@100)</td>
<td>300</td>
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<tr>
<td>Group Comprehensive Final Exam</td>
<td>200</td>
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<tr>
<td>Total Points Available</td>
<td>660</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 as satisfactory performance on an S/U option for undergraduates. Graduate students must earn a grade of “B” or better to qualify as satisfactory performance under an S/U option. There will be NO extra credit projects available to individual students.

**Incomplete ("I" grade):** The course grade of "I" will be assigned only in circumstances covered in the undergraduate catalog.

**Reminders:** The last day to drop a course with a “W” is March 11. The last day to withdraw from the University is April 17.

**Notice Concerning Disabilities and Discrimination:** Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act (ADA) covers issues relating to disability and accommodations. If a student has questions or needs an accommodation in the classroom (all medical information is treated confidentially), contact:
- Trudy Luken, Director
- Student Accessibility Services (SAS); Corbett Center, Rm. 244
- Phone: (575) 646-6840
- E-mail: sas@nmsu.edu
- Website: [www.nmsu.edu/~ssd/](http://www.nmsu.edu/~ssd/)

NMSU policy prohibits discrimination on the basis of age, ancestry, color, disability, gender identity, genetic information, national origin, race, religion, retaliation, serious medical condition, sex, sexual orientation, spousal affiliation and protected veterans status.

Furthermore, Title IX prohibits sex discrimination to include sexual misconduct, sexual violence, sexual harassment and retaliation.

For more information on discrimination issues, Title IX or NMSU's complaint process contact:
- Gerard Nevarez, Executive Director or Agustin Díaz, Associate Director
- Office of Institutional Equity (OIE); O'Loughlin House
- Phone: (575) 646-3635
- E-mail: equity@nmsu.edu
- Website: [http://www.nmsu.edu/~eoe/](http://www.nmsu.edu/~eoe/)