ACCT 222 - Management Accounting  
In-class section  
Fall 2014  
Instructor: Dr. Mary Jo Billiot 
Office: 575-646-3184  
Cell: 575-642-6259  
Office hours: Tu 1:30 pm – 2:30 pm  
and by appointment  
Canvas Address: http://learn.nmsu.edu

This course requires a textbook and access code for MyAccountingLab; the text may be printed or ebook. The text is Managerial Accounting, Braun and Tietz, 4ed. Published by Pearson.

Options:  
3. Printed access code (includes access to ebook); ISBN: 9780133451481. Available at NMSU bookstore. Approximately $128.  
5. Used textbook from independent source (also purchase access code). Prices vary.  

Also Required: 1) You must have access to Canvas for communication with the instructor and materials necessary for class. 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.

After purchasing the access code for MyAccountingLab, registration is processed through http://www.pearsonmylabandmastering.com/northamerica/students/get-registered/index.html. If you purchase online, you will be immediately directed to the registration page. The Course ID for the semester is billiot76286
Course Description:
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 should 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 materials assigned from the text and homework.

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.

Communication with Instructor: For personal questions or items unrelated to the material, send the instructor an email through CANVAS or call my office 575-646-3184 or cell 575-642-6259.

Notice Concerning Disabilities and Discrimination: Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act Amendments Act (ADAAA) 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: http://sas.nmsu.edu/

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 assault, rape), sexual harassment and retaliation.
For more information on discrimination issues, Title IX, Campus SaVE Act, NMSU Policy Chapter 3.25, NMSU's complaint process, or to file a complaint contact:

Gerard Nevarez, Title IX Coordinator  
Agustin Díaz, Title IX Deputy Coordinator  
Office of Institutional Equity (OIE) - O'Loughlin House, 1130 University Avenue  
Phone: (575) 646-3635 E-mail: equity@nmsu.edu  
Website: http://www.nmsu.edu/~eeo/

**Academic and non-academic misconduct:** The Student Code of Conduct defines academic misconduct, non-academic misconduct and the consequences or penalties for each. The Student Code of Conduct is available in the NMSU Student Handbook online: [http://deanofstudents.nmsu.edu/student-handbook/1-student-code-of-conduct/](http://deanofstudents.nmsu.edu/student-handbook/1-student-code-of-conduct/). Academic misconduct is explained here: [http://deanofstudents.nmsu.edu/student-handbook/1-student-code-of-conduct/3-academic-misconduct.html](http://deanofstudents.nmsu.edu/student-handbook/1-student-code-of-conduct/3-academic-misconduct.html)

**Plagiarism:** Plagiarism is using another person's work without acknowledgment, making it appear to be one's own. Intentional and unintentional instances of plagiarism are considered instances of academic misconduct and are subject to disciplinary action such as failure on the assignment, failure of the course or dismissal from the university. The NMSU Library has more information and help on how to avoid plagiarism at [http://lib.nmsu.edu/plagiarism/](http://lib.nmsu.edu/plagiarism/)

**Online Questions:**  
A Discussion Thread has been set up in CANVAS for questions regarding the course material—there is a separate thread for each chapter. Please post to the appropriate chapter and questions will be answered Monday – Friday at least once a day. If possible, I also check for questions on the weekend and will respond as soon as possible.

**Assignments:**  
**Homework:** Exercises from the problem set at the end of each chapter are assigned as homework and constitutes approximately 16% of the course grade. All homework is due before 11:00 pm on the due date. Late homework is not accepted and must be prepared using the homework manager, *MyAccountingLab*. A link to the homework manager is provided on the course homepage in Canvas.

**Exams:** Two regular exams; a midterm exam; and a final have been scheduled for this course. All exams will be based upon text material, homework assignments and video assignments and will consist of various types of questions including either/or multiple choice and problems. The final will be comprehensive. No makeup exams are allowed. If the percentage score on the final exam is higher than either of the other exam grades, that percentage score will replace the lower grade.
Grading:
Grades will be assigned consistent with the policy in the undergraduate catalog based on the following points.

**Available Points:**

<table>
<thead>
<tr>
<th>Category</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homework</td>
<td>100</td>
</tr>
<tr>
<td>Regular exams and midterm</td>
<td>300</td>
</tr>
<tr>
<td>Comprehensive final</td>
<td>200</td>
</tr>
<tr>
<td>Total assigned points</td>
<td>600</td>
</tr>
</tbody>
</table>

**Grading Scale:**

- 90% or greater: A
- 80% - 89%: B
- 70% - 79%: C
- 60% - 69%: D
- Less than 60%: F

The instructor reserves the right to lower the above grading scale.

The schedule of the course is available on CANVAS.