Required Materials: 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, ISBN: 9780133803808.

MyAccountingLab access to accompany text is required.

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.

Suggested Learning Methods: To help you stay current with the presentation of class material, there will be regularly assigned homework, end-of-chapter quizzes, and regular exams, discussed further below. Read through each Chapter section in advance of the class for which it is assigned, using the online study tools, the Try It! self-quizzes, and the Quick Check review problems at the end of each chapter, to help enhance your understanding of the material. Be familiar with the assigned Learning Objectives provided at the start and end of each chapter: all lectures, homework, quizzes and exams are based upon the assigned Learning Objectives. Assignments and in-class discussions will include materials specifically designed to emphasize critical thinking, problem solving, and business ethics issues.
**Attendance:** Regular attendance is expected. You are responsible for all materials covered and announcements made during class. All quizzes and exams, and certain homework or extra credit submissions, 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.

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</td>
<td>100</td>
</tr>
<tr>
<td>Chapter Quizzes (10 quizzes @ 10 points each, lowest 2 automatically dropped)</td>
<td>80</td>
</tr>
<tr>
<td>Exams (3 exams @ 100 points each)</td>
<td>300</td>
</tr>
<tr>
<td>Comprehensive Final Exam</td>
<td>200</td>
</tr>
<tr>
<td><strong>Total Points</strong></td>
<td><strong>680</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. Students must elect the grading option prior to the last day to add a class. Students should check the course catalog for eligibility and availability of the S/U Option generally. The S/U grading option is generally not accepted for undergraduate College of Business course requirements.

**Quizzes and Exams:** Ten short in-class chapter exams will be given following the end of the presentation of each chapter. Three in-class exams, each covering multiple chapters, will be given. 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 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. A missed quiz may be made up only if the student has an excused absence, and if the quiz is retaken before the next scheduled quiz is given.

**Homework:** Homework is designed to assist you in learning the material and must be completed by the time and date stated in the MyAccountingLab homework management system and the Assignment Schedule. Late homework will be accepted with a 75% penalty; homework may be submitted early. Homework must be submitted for grading through MyAccountingLab for all assigned homework. On-line homework assistance will be made available through MyAccountingLab.

**Homework Bonus Points:** Any student who completes all assigned individual homework problems prior to the scheduled Final Exam date will receive 20 bonus points.

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

**Course Sequencing Alert:** All Business students must sequence required courses to satisfy prerequisites. Failing to follow a degree plan, which places courses in the required sequence, will result in a delay in your graduation. For this reason, business students are expected to complete all lower division course work in the College BEFORE beginning upper division course work. It is particularly important for Business students to begin their math courses immediately and to continue taking a math course every semester until MATH 142 is completed.

**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.

**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 Diaz, Associate Director
Office of Institutional Equity (OIE); O'Loughlin House
**Phone:** (575) 646-3635  --  **E-mail:** equity@nmsu.edu
**Website:** [http://www.nmsu.edu/~eeo/](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)

**Important Dates:** The deadline for withdrawing from this course with a “W” is **March 16, 2015**. Students may withdraw from the university (withdraw from all classes) through **April 17, 2015**.