The Cameron School of Business at University of St. Thomas

1. Course Information

Course Title: Managerial Accounting; Course number: 5313; Credit Hours: 3; Semester: Spring, 2018; Prerequisites: Acct 5311 or equivalent, Room #: Malloy 022 Days & hours: T 7-9:45 pm (see outline for dates) Web page/Blackboard site: yes

2. Instructor Information

Name: Dr. Mark A. Turner Office location: Welder 202 Office phone: 713-942-3477; Office hours: M-Th 3-5 or anytime I am in office. Please feel free to call or email as well. Where to leave assignments: Bring to class or slide under office door or email Emergency phone: home phone; E-mail: turnerma@stthom.edu Fax: 713-525-2110 Home/cell phone: Home: 281-920-3318 cell: 713-294-6779 (often turned off)

3. Course Catalog Description

The purpose of this course is to examine how accounting information is used for management decisions. Topics covered include variable costing, job-order costing, activity based management, cost-volume profit analysis and budgeting.

4. Program Goals and Objectives:

MSA Learning Goals

The Masters in Accounting program has five goals.
When students complete the MSA degree at the University of St. Thomas:

1. They will be critical thinkers
   - Objective 1: Students will synthesize and analyze information resulting in improved business practices.
   - Objective 2: Students will demonstrate an understanding of the economic and financial consequences of accounting policy decisions.

2. They will be ethical leaders
   - Objective 1: Students will identify accounting dilemmas, citing relevant ethical and moral authority.
   - Objective 2: Students will apply accounting ethical standards to business situations

3. They will work effectively in teams towards achievement of goals
   - Objective 1: Students will work collectively towards team objectives.
   - Objective 2: Students will effectively lead a team in a group project.

4. They will communicate effectively
   - Objective 1: Students will deliver professional business presentations
   - Objective 2: Students will prepare coherent and professional business writings.
   - Objective 3: Students will conduct professional research on accounting issues

5. They will be equipped to succeed in the accounting profession (knowledge goal)

MBA Learning Goals

The Masters of Business Administration program has six goals. When students complete the MBA degree at the University of St. Thomas:

Goal 1. They will be effective communicators.
   - Objective 1: Graduates will deliver a compelling oral presentation.
   - Objective 2: Graduates will write professional quality documents.

Goal 2. They will be effective team members.
   - Objective 1: Graduates will demonstrate appropriate group techniques to participate in a team task that results in effective performance.
   - Objective 2: Graduates will demonstrate effective leadership skills in a group project.

Goal 3. They will be ethical decision makers.
   - Objective 1: Graduates will recognize the ethical issues implicit in a business situation.
   - Objective 2: Graduates will describe and use ethical frameworks applicable to business situations.
Objective 3: Graduates will develop a variety of ethical alternatives for resolving or at least addressing a problem in business.

Goal 4. They will be globally aware.
Objective 1: Graduates will perform a global business situation analysis.
Objective 2: Graduates will formulate global business strategy.
Objective 3: Students will evaluate global business strategy.

Goal 5. They will be able to integrate knowledge across multiple business disciplines.
Objective 1: Graduates will identify business problems and opportunities that result from factors internal and external to the organization.
Objective 2: Graduates will apply quantitative and qualitative techniques from the different business disciplines to address problems and opportunities.
Goal 6. They will be knowledgeable about multiple business disciplines.

5. Course Learning Objectives

- Be able to employ managerial accounting terms to explain business problems (MBA Goal 5 Objective 2, Goal 6 and MSA knowledge to succeed as accounting practitioners)
- Be able to apply cost accounting concepts and methods to account for inventory costs (MBA Goal 5 Objective 2, Goal 6 and MSA knowledge to succeed as accounting practitioners)
- Be able to explain how cost behavior underlies the complexity of many business decisions and how knowledge of cost behavior impacts the analysis of business problems. (MBA Goal 5 Objective 1, 2 and MSA knowledge to succeed as accounting practitioners)
- Be able to explain and employ classic cost control tools such as budgeting (MBA Goal 5 Objective 2, Goal 6 and MSA knowledge to succeed as accounting practitioners)
- Be able to employ analytical and critical thinking skills in a manner that creates value in a business environment (MBA Goal 6 and MSA knowledge to succeed as accounting practitioners)

These objectives are in support of MBA Goals 5 and 6, and MSA Goals 1 and 5

6. Texts, Readings, Materials


For homework assignments you must register on MyLabandMastering.com
To register: go to www.pearson.com/mylab; Under Register, select Student; Instructor course ID is turner69354.
You may need to create an account to use this tool.

7. Instructional methods: This class will consist primarily of lectures and problem solving. Classroom discussion and questions are encouraged. Please bring your textbooks to each class. You should also recognize that you must assume primary responsibility for your own learning. This reality will always be an important part of your career as well as your personal growth and development. Be engaged!

8. Technology

1) You should have a basic knowledge of financial accounting.
2) You should have basic technology skills related to Microsoft Office.
3) You should have a working knowledge of Blackboard, primarily to retrieve class related material

9. Course Tentative Schedule:

<table>
<thead>
<tr>
<th>Month</th>
<th>Date</th>
<th>Chap</th>
<th>Topics</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan</td>
<td>23</td>
<td>1.2</td>
<td>Course Overview; Concepts and Terms</td>
</tr>
<tr>
<td></td>
<td>30</td>
<td>3</td>
<td>CVP Analysis</td>
</tr>
<tr>
<td>Feb</td>
<td>6</td>
<td>4</td>
<td>Job Order Costing</td>
</tr>
<tr>
<td></td>
<td>13</td>
<td>5</td>
<td>Activity Based Costing</td>
</tr>
</tbody>
</table>


<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>Mar  6</td>
<td>Master Budgeting and Resp. Acct</td>
</tr>
<tr>
<td>20</td>
<td>Mar  9</td>
<td>Inventory Costing and Capacity Analysis</td>
</tr>
<tr>
<td>13</td>
<td>Mar 10</td>
<td>Spring Break (no classes)</td>
</tr>
<tr>
<td>27</td>
<td>Mar 11</td>
<td>Determining How Costs Behave</td>
</tr>
<tr>
<td>27</td>
<td>Apr 11</td>
<td>Decision Making – Relevant Information</td>
</tr>
<tr>
<td>10</td>
<td>Apr 12</td>
<td>Strategy, BSC, Strategic Profitability Analysis</td>
</tr>
<tr>
<td>17</td>
<td>Apr 24</td>
<td>Review and Catch UP</td>
</tr>
<tr>
<td>1</td>
<td>May 14</td>
<td>Exam II Chapter 6,9,10,11,12</td>
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<tr>
<td>15</td>
<td>May 15</td>
<td>Comprehensive Final Exam 7:00-9:30</td>
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The above schedule and procedures in this course are subject to change in the event of circumstances beyond the instructor's control.

10. Course Policies

- Attendance/lateness: Your attendance is required. Your final course average will be reduced by 5.0 points for each missed class in excess of 10% of scheduled class meetings. Additionally, be on time!
- Class Participation: You are making a significant financial investment in yourself and you need to be present and ready to participate.
- Make-up Exams: Make-up exams will not be given except under extremely adverse circumstances beyond your individual control. In the event of a missed exam, you must come to my office and I will tell you if and how any make-up exam will be arranged.
- Cell phones, electronic media: All use of these devices during class is prohibited unless permission is expressly given by the instructor. These devices must be out of sight and out of mind.

11. Student Grading Processes:

- Exam I: comprehensive through the exam date – mix of short answer and objective questions, and problems.
- Exam II: mix of short answers and objective questions and problems since the previous exam
- Final Exam: comprehensive for the entire course - mix of short answer and objective questions, and problems.
- Homework: you must sign up for Pearson’s Mylabandmastering and complete the problems assigned by the due date. All Homework problems are assigned on pearsonmylabandmastering.com. Due dates are posted on the homework site. Be aware that these dates may be subject to change depending on how the course progresses.
- Quizzes: in class quizzes at the beginning of class to review material from the previous class – be sure to stay current!

Final Course Grading Scale:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>A</td>
<td>93%-100%</td>
</tr>
<tr>
<td>B+</td>
<td>88%-89%</td>
</tr>
<tr>
<td>B-</td>
<td>80%-82%</td>
</tr>
<tr>
<td>C</td>
<td>73%-77%</td>
</tr>
<tr>
<td>A-</td>
<td>90%-92%</td>
</tr>
<tr>
<td>B</td>
<td>83%-87%</td>
</tr>
<tr>
<td>C+</td>
<td>78%-79%</td>
</tr>
<tr>
<td>C-</td>
<td>70%-72%</td>
</tr>
</tbody>
</table>

Below 70% is not passing

12. Other Items:

Drops: Please refer to a current University catalog for details. For fall and spring semester courses officially dropped through the 17th class day are not recorded on transcripts. From the 18th day and ending with the last day of the 9th
week of each semester, official drops are recorded with a “W”, and no grade is computed in GPA. Unofficial drops can result in an “F” for the course. Withdrawals: Students may officially withdraw from the University by completing the appropriate form from the Registrar’s office. A “withdrawal from the university” notice will appear on the transcript for that semester.

For those of you that are a bit rusty in math or other academic skills, please take time to visit the CSB Resource Sites for Graduate Students on Blackboard. There are a variety of tools for writing, research and math.

All grad and undergrad students are enrolled in the respective BB courses at the beginning of the semester. If they are not, we can add them. For required courses ONLY: – The ETS Major Field Test is a comprehensive test on business disciplines and will be administered in the capstone course of this program. Questions on topics from the core/required courses – including this course - will appear on the ETS Major Field Test.

Tutorial Services:
Students are encouraged to consult with tutors at the Tutorial Services Center when completing assignments for this course. Based on the instructor’s assessment of the student’s work, the student may be required to work with the tutors at the Center to improve the student’s skills.

UST Mission Statement

We are the University of St. Thomas, the Catholic university in the heart of Houston. We are committed to the Catholic intellectual tradition and the dialogue between faith and reason. By pursuing excellence in teaching, scholarship, and service, we embody and instill in our students the core values of our founders, the Basilian Fathers: goodness, discipline, and knowledge.

We foster engagement in a diverse, collaborative community. As a comprehensive university grounded in the liberal arts, we educate students to think critically, communicate effectively, succeed professionally, and lead ethically.

CSB Mission Statement

Inspired by the Basilian Fathers’ motto of "Goodness, Discipline, and Knowledge," the Cameron School of Business provides a comprehensive, high quality, ethically-oriented business education to a diverse student body that enables graduates to serve as leaders of faith and character in a global economy.

Department of Accounting
Mission Statement

Consistent with the mission of the Cameron School of Business, the Department of Accounting strives to be a leader in preparing students for successful and rewarding careers as accounting practitioners. This mission is supported by effective teaching and a relevant curriculum that prepares students for a rapidly-changing global and technological society. It is further supported by relevant intellectual contributions through research and service to the university and the profession. The faculty members are committed to ethical values, continuous improvement, and mutual respect within a diverse campus community.

Academic Honesty Ethical conduct is essential to a community of scholars and students searching for truth. Anything less than total commitment to honesty and honorable conduct undermines the efforts of the entire community. Academic integrity lies at the very heart of any institution of higher learning. In the Cameron School of Business, students and faculty are expected to commit to a code that exemplifies each individual's honor and integrity. Any conduct that violates this standard and betrays the respect of others is a matter of grave concern and, accordingly, is deemed unacceptable.

Accommodations The University of St. Thomas abides by the Americans with Disabilities Act and Section 504 of the Rehabilitation Act of 1973, which stipulates that no student shall be denied the benefits of an education “solely by reason of her or his disability.” If you have a documented disability that may impact your performance in this class and for which you may require accommodations, you must be registered with and provide documentation of your disability...
Teaching Philosophy

My personal teaching philosophy is built around five basic principles:

- **Accountability** – the instructor should hold students to a high standard in learning course material thereby making the student’s learning effort beneficial and worthwhile.
- **Engagement** – learning happens when students engaged the course content. More engagement=more learning.
- **Efficiency/discernment** – course content is largely textbook-driven (and therefore similar to courses in almost every accounting program across the country). The instructor’s role is therefore to assist student learning by: separating the essential from the important, clarifying complex material, providing appropriate emphasis to certain topics, and explaining and demonstrating how to solve problems. Students must assume responsibility for learning and asking for assistance as needed.
- **Encouragement** – the instructor should provide assurance to students that they can learn and master course material.
- **Availability** - the instructor is available and approachable. Students should feel comfortable asking for assistance and clarification and have ample opportunity to work face to face with the instructor or otherwise contact the instructor when assistance is needed.

The instructor should not be an obstacle to get around, but rather a facilitator who sets appropriate standards of performance and then helps students to meet and exceed those standards.