COURSE DATES, MODALITY, AND LOCATION

This is a 100% online course, and uses the A&M-Central Texas Canvas Learning Management System [https://tamuct.instructure.com/]

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Dr. David Ritter, DBA, JD, MBA, Attomey, CPA
Office: 323 C
Phone: 254/519-5792
Email: ritterd@tamuct.edu
(Utilize Canvas Messages for course communications)
Office Hours: Online, I will check email and messages several times a day.

Student-instructor interaction:
I will be checking Canvas and email several times a day, between 8:00 and 5:00, except Saturday and Sunday. I will attempt to respond to your emails in less than 24 hours. Email or Canvas messages sent Saturday or Sunday will receive a response no later than the following Monday.

Warrior Shield:
Emergency Warning System for Texas A&M University-Central Texas
Warrior Shield is an emergency notification service that gives Texas A&M University-Central Texas the ability to communicate health and safety emergency information quickly via email, text message, and social media. All students are automatically enrolled in Warrior Shield through their myCT email account.

Connect to Warrior Shield by 911Cellular [https://portal.publicsafetycloud.net/Account/Login] to change where you receive your alerts or to opt out. By staying enrolled in Warrior Shield, university officials can quickly pass on safety-related information, regardless of your location.

COURSE INFORMATION

1.0 Course Overview and description:
A study of accounting as related to problems of making business and economic decisions. The course includes both financial and managerial accounting theory. Readings, problems, and cases requiring use of accounting data may be required. This course will primarily focus on managerial accounting which is accounting within the firm to help support managerial decisions and may differ from financial accounting which is utilized outside the firm.

Prerequisites: Graduate Status or permission of instructor.
Course Prerequisites: An undergraduate Accounting course or IVY leveling course, or approval of the instructor. If you have not had the prerequisites you will have an extremely difficult time passing the course.
2.0 Course Objectives:

This course is designed to develop the ability to utilize and interpret both financial and managerial accounting information. This is a “CORE” course in the MBA program which is required for all students. This course adopts a decision maker’s perspective toward financial and managerial accounting. The primary focus is managerial accounting which is used inside the firm to assist in the decision making process. The accounting records are utilized to prepare financial reports for use outside of the firm.

2.1 Student Learning Outcomes (SLOs)

A student who has successfully completed the course will be able to:
1. Read and interpret financial statements of a corporation, assessing the company's performance and financial position
2. Identify the effect of common business transactions.
3. Describe how different choices of accounting principles affect an entity's financial statements
4. Explain how fundamental accounting concepts affect the practice of accounting within the firm.
5. Assign costs to products and services, using different methods and explaining how the resulting costs vary
6. Apply various methods of capital budgeting and justify the results
9. Assess how a business can control costs and maximize its profits.

2.2 Student Learning Objectives by Chapter

CH 1.
LO1. Explain the meaning of managerial accounting.
LO2. Explain the differences between managerial accounting and financial accounting.
LO3. Identify and explain the current focus of managerial accounting.
LO4. Describe the role of managerial accountants in an organization.
LO5. Explain the importance of ethical behavior for managers and managerial accountants.
LO6. Identify three forms of certification available to managerial accountants.

CH 2.
LO1. Explain the meaning of cost and how costs are assigned to products and services.
LO2. Define the various costs of manufacturing products and providing services as well as the costs of selling and administration.
LO3. Prepare income statements for manufacturing and service organizations.

CH 3.
LO1. Explain the meaning of cost behavior, and define and describe fixed and variable costs.
LO2. Define and describe mixed and step costs.
LO3. Separate mixed costs into their fixed and variable components using the high-low method, the scatter graph method, and the method of least squares.
LO4. (Appendix 3A) Use a personal computer spreadsheet program to perform the method of least squares.
CH 4.
LO1. Determine the break-even point in number of units and in total sales dollars.
LO2. Determine the number of units that must be sold, and the amount of revenue required, to earn a targetted profit.
LO3. Prepare a profit-volume graph and a cost-volume-profit graph, and explain the meaning of each.
LO5. Explain the impact of risk, uncertainty, and changing variables on cost-volume-profit analysis.

CH 5.
LO1. Describe the differences between job-order costing and process costing, and identify the types of firms that would use each method.
LO2. Compute the predetermined overhead rate, and use the rate to assign overhead to units or services produced.
LO3. Identify and set up the source documents used in job-order costing.
LO4. Describe the cost flows associated with job-order costing.
LO5. (Appendix 5A) Prepare the journal entries associated with job-order costing.

CH 6.
LO1. Describe the basic characteristics and cost flows associated with process manufacturing.
LO2. Define equivalent units and explain their role in process costing. Explain the differences between the weighted average method and the FIFO method of accounting for process costs.
LO3. Prepare a departmental production report using the weighted average method.
LO4. Explain how non-uniform inputs and multiple processing departments affect process costing.

CH 9.
LO1. Define budgeting and discuss its role in planning, control, and decision making.
LO2. Define and prepare the operating budget, identify its major components, and explain the interrelationships of its various components.
LO3. Define and prepare the financial budget, identify its major components, and explain the interrelationships of its various components.
LO4. Describe the behavioral dimension of budgeting.

CH 10
LO1. Explain how unit standards are set and why standard cost systems are adopted.
LO2. Explain the purpose of a standard cost sheet.
LO3. Describe the basic concepts underlying variance analysis, and explain when variances should be investigated.
LO4. Compute the materials variances, and explain how they are used for control.
LO5. Compute the labor variances, and explain how they are used for control.
LO6. (Appendix 10A) Prepare journal entries for materials and labor variances.

CH 13
LO1. Describe the short-run decision-making model, and explain how cost behavior affects the information used to make decisions.
LO2. Apply relevant costing and decision-making concepts in a variety of business situations.
LO3. Choose the optimal product mix when faced with one constrained resource.
LO4. Explain the impact of cost on pricing decisions.
CH. 14
LO1. Explain the basic elements of a statement of cash flows.
LO2. Prepare a statement of cash flows using the indirect method.
LO3. Calculate operating cash flows using the direct method.
LO4. Prepare a statement of cash flows using a worksheet approach.

Required Reading and Textbook(s):


COURSE REQUIREMENTS
Course Requirements:

Participation is essential to enhancing each student’s awareness about the subject area and developing their knowledge base.

Exams and Homework:

All homework assignments are available from the beginning of the course. If you work on weekends to catch up, please plan ahead and work the previous weekend to accomplish your assignments.

Exams will be available from 7:00 pm until 11:00pm on Thursday in the Week assigned.

All exams will be proctored by Proctorio. You are required to have a camera and microphone on your individual computer or you must utilize an on computer.

The only website you can visit during the exam is the site containing the Cengage Ebook for the course.

If you visit other websites you will receive a ZERO (0) on the exam.

For exams 1 and 2 time will be 90 minutes. Final Exam will be 120 minutes. Ensure that you start the exam in time to complete it before 11:00pm.

The exams are open book but will require you to understand the information in the chapters before attempting the exam. The time allowed assumes that you have read the chapters, accomplished all of the homework and have studied for the exam sufficiently to be well prepared. If you understand the chapter contents you should be able to finish the exam 5-10 minutes before the exam expiration time which will allow you time to look up a question or 2. Do not plan to look up every question as you do not have enough time to look them up and then answer the questions.
Homework is assigned for each chapter. There is no time limit on the homework and you may submit as many times as you like before 12:00 Sunday in the Week due. Plan to spend 5 or more hours per homework assignment.

**If you do not understand why your answer to a quiz or exam question is marked wrong:**

Please send me your answer and the reason you chose the answer that you chose. Provide the exam number and the question number. Cite the example or page number that you used in the book to support you answer. This will allow me to evaluate your answer and your reasoning and either count your answer as correct or help you in your understanding of the chapter to assist you in finding the correct answer.

**You are on your honor to not receive help from or assist others on a quiz or exam. Do not discuss the exam questions or answers and do not attempt to clarify the exam for others as this is also cheating.**

**Discussion Topics**

– (Outstanding posts, in excess of the minimum 5 may earn up to 5 additional points per topic.) Discussion topics are intended to help your communication and writing skills which will be an integral part of your professional career. Well prepared posts will also help you and your classmates in the understanding of the course material.

**Your first post is due by Tuesday each week.** Waiting until the Friday deadline to finish your responses to your classmates posts DOES NOT ALLOW THEM TO BENEFIT FROM YOUR POSTS. Ensure that you post your initial response by Tuesday to allow others to review your posting and comment. Not Posting your initial discussion topic post after Tuesday will result in a 25% penalty and will not allow you to earn extra points.

*Posting all responses in one brief visit to the discussion board will result in a 50% penalty. Remember that Discussions are an ongoing process and if you do not hold up your side of the Discussion you are harming your Classmate’s ability to participate.*

Discussion topics will be posted for each week. You must participate in each discussion. Minimum participation, for a 70% credit, requires posting 1 original response, reading all posts by other class members, and responding to 3 class member’s responses with a comment or question. At least 5 quality responses are necessary for 100%. (Refer to response criteria below) Additional quality responses will be rewarded with additional credit (A maximum of 5 points). Well researched, thoughtful, discussion original responses and responses to other class member posts will receive positive credit. Random, not on topic responses will receive negative marks.

To get the most learning from this course, you must actively participate in the online class experience. Participation means actively participating in the course discussions. Each discussion question will have its own threaded discussion space. You are expected to offer responses to these questions and/or...
comments on your classmates’ responses. I will monitor the quantity and quality of your responses. If the quality of your postings is not sufficient, the points will not be earned. You are expected to contribute to the class discussions in meaningful ways. That means:

- Contributing new and relevant information to the course discussion and online sources;
- Commenting in a positive manner;
- Building on the remarks of your fellow students;
- Posing questions of your fellow students; and sharing quotes, websites, and other supplementary information.
- Demonstrating practical application of the week's key concepts from your professional/personal experience.
- “Substantive” does not include “I agree,” “Great point” or “You’re wonderful” type postings. These types of postings are examples of positive “teaming” and are fine but not by themselves. They do not add depth or breadth to the discussion.

- A “substantive” posting should include:
  - Your thesis (main point)
  - Your supporting arguments
  - A reference to class or outside material to support your thesis

Provide an example or reference to support your thesis.

Grading Criteria Rubric and Conversion

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<thead>
<tr>
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<th>210</th>
<th>210</th>
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<tbody>
<tr>
<td>Homework</td>
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<tr>
<td>Exams (E1-3 150 each, Final 240)</td>
<td>690</td>
<td>690</td>
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<tr>
<td>Discussion Topics (12.5 points per discussion)</td>
<td>100</td>
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<td>TOTAL</td>
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* A=900-1000
* B= 800-899
* C= 700-799
* D= 600-699
* F=Bellow 600

Posting of Grades

Exam and homework grades will be posted on Canvas upon completion.

COURSE OUTLINE AND CALENDAR

Complete Course Calendar

<table>
<thead>
<tr>
<th>WEEK</th>
<th>DATE</th>
<th>TOPIC</th>
<th>ASSIGNMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>06/01</td>
<td>Course Welcome, READ AND UNDERSTAND THE</td>
<td>You should purchase your text book or CENGAGEv2 eBook before the end of the first day. Log into Cengage CNOWv2 and complete week 1 homework.</td>
</tr>
<tr>
<td>Week</td>
<td>Date</td>
<td>Task</td>
<td>Details</td>
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<td>-------------------------------------------------------------------------</td>
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<tr>
<td>1</td>
<td>June 6th</td>
<td>ENTIRE SYLLABUS</td>
<td>Log into Proctorio and learn how it operates. Take Proctorio Quiz P.</td>
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<tr>
<td></td>
<td></td>
<td>Homework Chap. 1</td>
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<td></td>
<td>Homework Chap. 2</td>
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</tr>
<tr>
<td>2</td>
<td>June 8th</td>
<td>Homework Ch. 3</td>
<td><strong>Discussion Topic 1 Closes Friday, First post due by Tuesday</strong></td>
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<td></td>
<td></td>
<td>EXAM 1</td>
<td></td>
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<tr>
<td>3</td>
<td>June 15th</td>
<td>Homework Ch. 4</td>
<td><strong>Discussion Topic 2 Closes Friday First post due by Tuesday</strong></td>
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<td>EXAM 1</td>
<td>EXAM Thursday Opens 6:00 pm, Due by 11:00 pm)</td>
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<tr>
<td>4</td>
<td>June 22nd</td>
<td>Homework Ch. 5</td>
<td><strong>Discussion Topic 3 Closes Friday First post due by Tuesday</strong></td>
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<tr>
<td></td>
<td></td>
<td>EXAM 2</td>
<td></td>
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<td>5</td>
<td>June 29th</td>
<td>Homework Ch. 6</td>
<td><strong>Discussion Topic 4 Closes Friday First post due by Tuesday</strong></td>
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<td>EXAM 2</td>
<td>EXAM Thursday Opens 6:00 pm, Due by 11:00 pm)</td>
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<td>6</td>
<td>July 6th</td>
<td>Homework Ch. 7,9</td>
<td><strong>Discussion Topic 5 Closes Friday.</strong></td>
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<td>EXAM 3</td>
<td></td>
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<tr>
<td>7</td>
<td>July 13th</td>
<td>Homework Ch. 10</td>
<td><strong>Discussion Topic 6, EXAM Thursday Opens 6:00 pm, Due by 11:00 pm</strong></td>
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<tr>
<td>8</td>
<td>July 22nd</td>
<td>Homework Ch. 14</td>
<td><strong>Discussion Topic 7, EXAM Thursday Opens 6:00 pm, Due by 11:00 pm</strong></td>
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<td>FINAL EXAM</td>
<td>The Final is comprehensive.</td>
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**Important University Dates**

[https://www.tamuct.edu/registrar/academic-calendar.html](https://www.tamuct.edu/registrar/academic-calendar.html)

**TECHNOLOGY REQUIREMENTS AND SUPPORT**

Technology Requirements
This course will use the A&M-Central Texas Instructure Canvas learning management system. We strongly recommend the latest versions of Chrome or Firefox browsers. Canvas no longer supports any version of Internet Explorer.

Logon to A&M-Central Texas Canvas [https://tamuct.instructure.com/] or access Canvas through the TAMUCT Online link in myCT [https://tamuct.onecampus.com/]. You will log in through our Microsoft portal.

Username: Your MyCT email address. Password: Your MyCT password

Canvas Support
Use the Canvas Help link, located at the bottom of the left-hand menu, for issues with Canvas. You can select “Chat with Canvas Support,” submit a support request through “Report a Problem,” or call the Canvas support line: 1-844-757-0953.
For issues related to course content and requirements, contact your instructor.

Online Proctored Testing
A&M-Central Texas uses Proctorio for online identity verification and proctored testing. This service is provided at no direct cost to students. If the course requires identity verification or proctored testing, the technology requirements are: Any computer meeting the minimum computing requirements, plus web camera, speaker, and microphone (or headset). Proctorio also requires the Chrome web browser with their custom plug in.

Other Technology Support
For log-in problems, students should contact Help Desk Central
24 hours a day, 7 days a week
Email: helpdesk@tamu.edu
Phone: (254) 519-5466
Web Chat: [http://hdc.tamu.edu]

Please let the support technician know you are an A&M-Central Texas student.

UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES

Drop Policy
If you discover that you need to drop this class, you must complete the Drop Request Dynamic Form through Warrior Web.
[https://dynamicforms.ngwebsolutions.com/casAuthentication.ashx?InstID=eaed9b9-f2be-45f3-a37d-a46928168bc10&targetUrl=https%3A%2F%2Fdynamicforms.ngwebsolutions.com%2FSubmit%2FForm%2FStart%2F53b8369e-0502-4f36-be43-f02a4202f612].

Faculty cannot drop students; this is always the responsibility of the student. The Registrar’s Office will provide a deadline on the Academic Calendar for which the form must be completed. Once you submit the completed form to the Registrar’s Office, you must go into Warrior Web and confirm that you are no longer enrolled. If you still show as enrolled, FOLLOW-UP with the Registrar’s Office immediately. You are to attend class until the procedure is complete to avoid penalty for absence. Should you miss the drop deadline or fail to
follow the procedure, you will receive an F in the course, which may affect your financial aid and/or VA educational benefits.

**Academic Integrity.**
Texas A&M University -Central Texas values the integrity of the academic enterprise and strives for the highest standards of academic conduct. A&M-Central Texas expects its students, faculty, and staff to support the adherence to high standards of personal and scholarly conduct to preserve the honor and integrity of the creative community. Academic integrity is defined as a commitment to honesty, trust, fairness, respect, and responsibility. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. Academic misconduct is any act that improperly affects a true and honest evaluation of a student’s academic performance and includes, but is not limited to, cheating on an examination or other academic work, plagiarism and improper citation of sources, using another student’s work, collusion, and the abuse of resource materials. All academic misconduct concerns will be reported to the university’s Office of Student Conduct. Ignorance of the university’s standards and expectations is never an excuse to act with a lack of integrity. When in doubt on collaboration, citation, or any issue, please contact your instructor before taking a course of action.

For more information regarding the Student Conduct process, [https://tamuct.campuslabs.com/engage/organization/tamuct-student-conduct-panel]. If you know of potential honor violations by other students, you may submit a report, [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0].

**Academic Accommodations.**
At Texas A&M University-Central Texas, we value an inclusive learning environment where every student has an equal chance to succeed and has the right to a barrier-free education. The Office of Access and Inclusion is responsible for ensuring that students with a disability receive equal access to the university’s programs, services and activities. If you believe you have a disability requiring reasonable accommodations please contact the Office of Access and Inclusion, WH-212; or call (254) 501-5836. Any information you provide is private and confidential and will be treated as such.

For more information please visit our [Access & Inclusion Canvas page (log-in required)](https://tamuct.instructure.com/courses/717)

**Important information for Pregnant and/or Parenting Students.**
Texas A&M University-Central Texas supports students who are pregnant and/or parenting. In accordance with requirements of Title IX and related guidance from US Department of Education’s Office of Civil Rights, the Dean of Student Affairs’ Office can assist students who are pregnant and/or parenting in seeking accommodations related to pregnancy and/or parenting. Students should seek out assistance as early in the pregnancy as possible. For more information, please visit the [Student Affairs web page](https://www.tamuct.edu/student-affairs/index.html). Students may also contact the institution’s Title IX Coordinator. If you would like to read more about these requirements and guidelines online, please visit the website [http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf].

Title IX of the Education Amendments Act of 1972 prohibits discrimination on the basis of sex and gender—including pregnancy, parenting, and all related conditions. A&M-Central Texas is able to provide flexible and
individualized reasonable accommodation to pregnant and parenting students. All pregnant and parenting students should contact the Associate Dean in the Division of Student Affairs at (254) 501-5909 to seek out assistance. Students may also contact the University’s Title IX Coordinator.

**Tutoring**

Tutoring is available to all A&M-Central Texas students, on a remote online basis. Visit the Academic Support Community in Canvas to view schedules and contact information. Subjects tutored on campus include Accounting, Advanced Math, Biology, Finance, Statistics, Mathematics, and Study Skills. Tutors will return at the Tutoring Center in Warrior Hall, Suite 111 in the Fall 2020. Student success coaching is available online upon request.

If you have a question regarding tutor schedules, need to schedule a tutoring session, are interested in becoming a tutor, success coaching, or have any other question, contact Academic Support Programs at (254) 501-5836, visit the Office of Student Success at 212F Warrior Hall, or by emailing studentsuccess@tamuct.edu.

Chat live with a tutor 24/7 for almost any subject from on your computer! Tutor.com is an online tutoring platform that enables A&M-Central Texas students to log in and receive online tutoring support at no additional cost. This tool provides tutoring in over 40 subject areas except writing support. Access Tutor.com through Canvas.

**University Writing Center**

The University Writing Center (UWC) at Texas A&M University–Central Texas (TAMUCT) is a free service open to all TAMUCT students. For the Summer 2020 semester, all services will be online as a result of the COVID-19 pandemic. The hours of operation are from 10:00 a.m.-4:00 p.m. Monday thru Thursday with satellite hours online Monday thru Thursday from 6:00-9:00 p.m. This summer, the UWC is also offering hours from 12:00-3:00 p.m. on Saturdays starting June 27th and ending July 18th.

Tutors are prepared to help writers of all levels and abilities at any stage of the writing process. While tutors will not write, edit, or grade papers, they will assist students in developing more effective composing practices. By providing a practice audience for students’ ideas and writing, our tutors highlight the ways in which they read and interpret students’ texts, offering guidance and support throughout the various stages of the writing process. In addition, students may work independently in the UWC by checking out a laptop that runs the Microsoft Office suite and connects to WIFI, or by consulting our resources on writing, including all of the relevant style guides. Whether you need help brainstorming ideas, organizing an essay, proofreading, understanding proper citation practices, or just want a quiet place to work, the UWC is here to help!

Students may arrange a one-to-one session with a trained and experienced writing tutor by making an appointment via WCOnline [https://tamuct.mywconline.com/]. In addition, you can email Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu if you have any questions about the UWC and/or need any assistance with scheduling.

**University Library.**

The University Library provides many services in support of research across campus and at a distance. We offer over 200 electronic databases containing approximately 250,000 eBooks and 82,000 journals, in addition to the 85,000 items in our print collection, which can be mailed to students who live more than 50 miles from
Research guides for each subject taught at A&M-Central Texas are available through our website to help students navigate these resources. On campus, the library offers technology including cameras, laptops, microphones, webcams, and digital sound recorders.

Research assistance from a librarian is also available 24 hours a day through our online chat service, and at the reference desk when the library is open. Research sessions can be scheduled for more comprehensive assistance, and may take place on Skype or in-person at the library. Assistance may cover many topics, including how to find articles in peer-reviewed journals, how to cite resources, and how to piece together research for written assignments.

Our 27,000-square-foot facility on the A&M-Central Texas main campus includes student lounges, private study rooms, group work spaces, computer labs, family areas suitable for all ages, and many other features. Services such as interlibrary loan, TexShare, binding, and laminating are available. The library frequently offers workshops, tours, readings, and other events. For more information, please visit our Library website [http://tamuct.libguides.com/index].

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**OPTIONAL POLICY STATEMENTS:**

**A Note about Sexual Violence at A&M-Central Texas**

Sexual violence is a serious safety, social justice, and public health issue. The university offers support for anyone struggling with these issues. University faculty are mandated reporters, so if someone discloses that they were sexually assaulted (or a victim of Domestic/Dating Violence or Stalking) while a student at TAMUCT, faculty members are required to inform the Title IX Office. If you want to discuss any of these issues confidentially, you can do so through Student Counseling (254-501-5955) located on the second floor of Warrior Hall (207L).

Sexual violence can occur on our campus because predators often feel emboldened, and victims often feel silenced or shamed. It is incumbent on ALL of us to find ways to actively create environments that tell predators we don’t agree with their behaviors and tell survivors we will support them. Your actions matter. Don’t be a bystander; be an agent of change. For additional information on campus policy and resources visit the Title IX webpage [https://www.tamuct.edu/departments/compliance/titleix.php].

**Behavioral Intervention**

Texas A&M University-Central Texas cares about the safety, health, and well-being of its students, faculty, staff, and community. If you are aware of individuals for whom you have a concern, who are exhibiting behaviors that pose a threat to safety, or individuals causing a significant disruption to our community, please make a referral to the Behavioral Intervention Team. You can complete the referral online [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2].

Anonymous referrals are accepted. Please see the Behavioral Intervention Team website for more information [https://www.tamuct.edu/student-affairs/bat.html]. If a person’s behavior poses an imminent threat to you or another, contact 911 or A&M-Central Texas University Police at 254-501-5800.
INSTRUCTOR POLICIES.

*Late work, except as noted above will not be accepted.*

**Copyright Notice.**

Students should assume that all course material is copyrighted by the respective author(s). Reproduction of course material is prohibited without consent by the author and/or course instructor. Violation of copyright is against the law and Texas A&M University-Central Texas’ Code of Academic Honesty. All alleged violations will be reported to the Office of Student Conduct.

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ritterd@tamuct.edu