

## ACCT 4308 - ACCOUNTING FOR MANAGEMENT

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SPRING 2015  
CASTROVILLE

MONDAY- 6:00 – 8:45 P.M.

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### **AVAILABILITY HOURS:**

VIA CHAT OR EMAIL—MONDAYS 9AM-6PM  
UVALDE Office number # A 113

**REQUIRED TEXT:** Garrison, Noreen, and Brewer Managerial Accounting, (14<sup>th</sup> Edition, McGraw-Hill Irwin, 2010). ISBN 9780078111006. Ebook version may also be available at [www.coursesmart.com](http://www.coursesmart.com) – ISBN 9780077317867.

**GRADING:** Grades will be determined as follows:

Exam I	100 pts
Exam II	100 pts
Other assignments	50 pts

**EXAMS:** Exams are not cumulative (except to the extent that one part builds upon another). Two exams will be given. The second exam will be given during the normal time for finals for this course. These will be a combination of multiple choice and problems and the exams will be given during normal class times. They will not be open book.

**END OF CHAPTER PROBLEMS:** The problems at the end of the chapter should be worked to test your knowledge of the material. I will distribute a list of selected problems that might be particularly appropriate. Depending on class participation, these problems may or may not be taken up or graded. They are however important and they will tend to reflect the material covered on the exams. Solutions will be posted on Blackboard.

**OTHER ASSIGNMENTS:** During the semester we will have various class exercises and assignments. These will be relatively easy if you have done the assigned readings. More information about these will be posted at a later date.

**OFFICIAL COMMUNICATION:** Communication by the University or me will be sent to your Sul Ross email account. As a result, you are required to activate your email account and check it frequently for personal communication. I encourage you to email me if you have questions or comments, BUT PLEASE include your full name and the course for which you have questions. Even if you submit your email through the Blackboard site, I cannot tell which course you are in nor what your real name is ( i.e., egar123) unless you put it in the body of your email.



## **COURSE OBJECTIVES:**

1. Demonstrate a knowledge of the basic double-entry accounting system and the preparation of general purpose financial statements.

*Assessment: written exams and class exercises and discussions*

2. Understand the differences and similarities between managerial and financial accounting.

*Assessment: written exams and class exercises and discussions*

3. Understand the basic concepts underlying Just-In-Time, Total Quality Management, Process Re-engineering, and the Theory of Constraints.

*Assessment: written exams and class exercises and discussions*

4. Understand Process and Job-order costing systems, including job cost and equivalent unit calculations.

*Assessment: written exams and class exercises and discussions*

5. Demonstrate knowledge of cost-volume-profit analysis, including calculations of breakeven and operating leverage.

*Assessment: written exams and class exercises and discussions*

6. Understand Activity Based Costing and how it differs from traditional costing systems.

*Assessment: written exams and class exercises and discussions*

7. Demonstrate an understanding of standard costs and variance analysis.

*Assessment: written exams and class exercises and discussions*

**PROGRAM LEARNING OUTCOMES:**

1. Students demonstrate the ability to critically analyze and interpret information in order to identify and propose possible solutions to complex issues in business.
2. Students develop and produce effective written communication for diverse groups both within and outside the organization.
3. Students identify differing views with respect to corporate social responsibility.
4. Students demonstrate an understanding of the important fields of knowledge utilized in business administration, including accounting, economics, finance, management, and