Sul Ross State University
Department of Business Administration
Accounting for Management
ACC 5307:S01
9:50 – 11:25 BAB 318
Summer II 2016

Course Instructor:	**Mary Jane Sauceda, PhD, CPA**
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Office Hours:

TBA

Course Description:

Topics include budget and cost control; accounting data in planning, and planning formulation

Required Course Materials:

Managerial Accounting (9th edition) by Ronald Hilton, McGraw-Hill, ISBN: 978-0-7-811091-7

Website www.mhhe.com/hilton9e

Student Learning Outcomes:

Upon successful completion of this course, students will be able to

- Produce accounting information/reports for managers
- Understand how managers are likely to use and react to this information in a range of businesses
- Understand the dramatic ways in which the field of managerial accounting is changing

Attendance:

Class attendance is required. Each student is expected to attend class regularly, to arrive on time, and to remain until class is dismissed. Tardiness and leaving class early are disruptive for other students and the instructor. Students who do not arrive promptly or who leave early may be noted as absent.

The class attendance policy on page 69 of the 2012-2014 catalog will be followed. A student will

be dropped after they accumulate six absences. General guideline is nine absences for a MWF class, six absences for a MW or TR class and three absences for a night class. Absences from class for University sanctioned activities shall not be included in this count provided the student notifies the instructor in advance.

Classroom Behavior:

Distracting behavior such as uninvited casual talk among students, use of cellular phones, beepers or inappropriate behavior toward fellow students or faculty is unacceptable. Turn off your cell phone and any other electronic equipment before class starts. If you turn your phone to vibrate, do not answer it in class and do not leave the classroom to answer your phone unless you have an emergency.

Assignments:

Students are required to read the assigned materials prior to class and be prepared to participate in class discussions. Homework will not be accepted late. Please read they syllabus and follow the timeline on assignments.

Course Grading:

Homework Problems	20%
Group Cases (Text)	40%
Exams (2 exams at 20% each)	40%
Total Points	100%

Your grade will be based on the following scale:

A	90-100%
B	80-89%
C	70-79%
D	60-69%
F	59% and below

Academic Honesty:

Cheating or plagiarism includes the copying of all or part of another person's work and will not be tolerated. If you allow your work to be copied or make it available to another student for this purpose you are also cheating. All parties involved will receive an F on the assignment.

Students with Disabilities:

The University is committed to equal access in compliance with the Americans with Disabilities Act of 1990 (ADA) and section 504 of the Rehabilitation Act of 1973. The Counseling Center has the responsibility to assist students with disabilities in gaining opportunities for full participation in programs, services and activities. Disability Services is currently located in Ferguson Hall Room 112. . The telephone number is (432) 837-8203.

CLASS SCHEDULE:

July 7 - 15, 2016

Chapter 1 – The Role of Managerial Accounting

Problem 30

Case 33

Chapter 2 – Basic Cost Management Concepts

Problems 46, 57, 58

Case 59

Chapter 3 – Product Costing and Cost Accumulation

Problems 48, 48, 56

Case 61

July 18 – 22, 2016

Chapter 5 – Activity Based Costing and Management

Problems 47, 50, 51

Case 68

Chapter 6 – Activity Analysis, Cost Behavior and Cost Estimates

Problems 41, 44

Case 47

EXAM I -- Chapters 1, 2, 3, 5, 6

July 25 -- 29, 2016

Chapter 7 – Cost-Volume-Profit Analysis

Problems 37, 39, 49

Case 54

Chapter 8 – Absorption and Variable Costing

Problems 28, 29, 30

Case 31

Chapter 9 – Profit, Planning, and Activity Based Budgeting

Problems 34, 38, 45

Case 47

August 1 – 5, 2016

Chapter 10 – Standard Costing, Operational Performance Measures, and the Balanced Scorecard

Problems 33, 35, 36, 37,

Case 62

Chapter 11 – Flexible Budgeting and Analysis of Overhead Costs

Problem 35, 37, 47

Case 54

Chapter 12 – Responsibility Accounting, quality Control and Environmental Cost Management

Problem 44

Case 51

August 8 – 11, 2016

Chapter 14 – Decision Making: Relevant Costs and Benefits

Problems 46, 49, 50

Case 62

Chapter 16 -- Capital Expenditures Decisions

Problems 45, 46, 50, 54

Chapter 17 – Allocation of Support Activity Costs and Joint Costs

Problems 24, 25, 26, 27, 30

FINAL EXAM