

ACCT 4308 - ACCOUNTING FOR MANAGEMENT

Spring 2017 ONLINE
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AVAILABILITY HOURS:

VIA CHAT OR EMAIL—MONDAYS 10AM-6PM
UVALDE Office number # A 113, BY APPOINTMENT

REQUIRED TEXT: Garrison, Noreen, and Brewer Managerial Accounting, (15th Edition, McGraw-Hill Irwin, 2015). ISBN for text: 978007-802563-1, used books should be available.

ISBN 978007-7522858. access card for online text

GRADING: Grades will be determined as follows:

Exam I	100 pts
Exam II	100 pts
Other assignments/quizzes	60 pts

EXAMS: EXAMS will be online using Blackboard. Exams are not cumulative (except to the extent that one part builds upon another). Two exams will be given. You are not to work together on any assignment that will be graded. See my separate posting concerning academic honesty.

OTHER ASSIGNMENTS/QUIZZES: **Short** chapter quizzes and/or short assignments will be given during the semester. Quizzes will generally be online and will serve as good practice for your major exams. Other written problems or assignments may also be given. All work will be submitted through the Blackboard website. More information about these will be posted at a later date.

END OF CHAPTER PROBLEMS: The problems at the end of the chapter should be worked to test your knowledge of the material. I will also provide a list of selected problems that might be particularly appropriate. These problems will not be graded. They are however important and they will tend to reflect the material covered on the exams. Solutions will be posted on Blackboard so you can review your work. **ATTEMPT THE PROBLEMS ON YOUR OWN BEFORE CHECKING YOUR ANSWERS.**

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.

ADA Statement: Sul Ross State University Rio Grande College is committed to equal access in compliance with the Americans With Disabilities Act of 1973. It is the student's responsibility to initiate a request for accessibility services. Students seeking accessibility services must contact the Student Support Specialist on their campus.

Distance Education Statement: Students enrolled in distance education courses have equal access to the university's academic support services, library resources, and instructional technology support. For more information about accessing these resources, visit the SRSU website. Students should submit online assignments through Blackboard or SRSU email, which require secure login information to verify students' identities and to protect students' information. The procedures for filing a student complaint are included in the student handbook. Students enrolled in distance education courses at Sul Ross are expected to adhere to all policies pertaining to academic honesty and appropriate student conduct, as described in the student handbook. Students in web-based courses must maintain appropriate equipment and software, according to the needs and requirements of the course, as outlined on the SRSU website.

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 marketing.