

**Sul Ross State University**  
**Department of Business Administration**  
**Accounting for Management**  
**ACC 5307:001**  
**9:50 – 11:25 BAB 318**  
**Summer I 2017**

**Course Instructor:** Mary Jane Saucedo, PhD, CPA  
**Office:** BAB 311  
**Office Telephone:** (432) 837-8246/8066  
**Cell:** (956) 245-0912  
**Fax:** (432) 837-8003  
**E-Mail** maryjane.saucedo@sulross.edu

**Office Hours:**

Tuesday & Thursday 7:30 – 9:30 AM  
Other Times By Appointment

**Course Description:**

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

**Required Course Materials:**

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

Website [www.mhhe.com/hilton9e](http://www.mhhe.com/hilton9e)

**Student Learning Outcomes:**

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

- SLO 1 Analyze & solve complex business problems across major business functions, using advanced business principles and strategies.
- SLO 2 Communicate in-depth business information through written, oral and other delivery processes.
- SLO 3 Identify and discuss the impact of ethical and social responsibility issues in business.

**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 the syllabus and follow the timeline on assignments.

**Cases:**

Cases are to be written on a 12 font, using Times New Roman, double spaced, with a one inch margin, and follow APA format. Computations must be provided in an Excel spreadsheet. All cases are submitted by BlackBoard and will be submitted to Safe Assign.

**Course Grading:**

Homework Problems	20%
Cases (4)	30%
Exams (2 exams at 25% each)	50%
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. Students seeking accessibility services or other accommodations are urged to contact Mary Schwartze, M. Ed., L.P.C., in Counseling and Accessibility Services, Ferguson Hall, Room 112. Mailing address is P.O. Box C-122, Sul Ross State University, Alpine, Texas - Telephone: 432-837-8691. Email: [mschwartze@sulross.edu](mailto:mschwartze@sulross.edu) .

**Class Schedule and Assignments:**

Please see attached page for class schedule and assignments.

## **CLASS SCHEDULE:**

### **May 31 - June 2, 2017**

Chapter 1 – The Role of Managerial Accounting

Problem 30

### **Case 33 – DUE JUNE 5, 2017**

Chapter 2 – Basic Cost Management Concepts

Problems 46, 57, 58

### **Case 59 – DUE JUNE 5, 2017**

### **June 5 – 9, 2017**

Chapter 3 – Product Costing and Cost Accumulation

Problems 48, 48, 56

Chapter 5 – Activity Based Costing and Management

Problems 47, 50, 51

Chapter 6 – Activity Analysis, Cost Behavior and Cost Estimates

Problems 41, 44

### **EXAM I – DUE JUNE 12, 2017**

### **June 12 -- 16, 2017**

Chapter 7 – Cost-Volume-Profit Analysis

Problems 37, 39, 49

Chapter 8 – Absorption and Variable Costing

Problems 28, 29, 30

Chapter 9 – Profit, Planning, and Activity Based Budgeting

Problems 34, 38, 45

### **ETHICS CASE - TYCO EXECUTIVES SCANDAL – DUE JUNE 19, 2017**

**June 19 – 23, 2016**

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

Problems 33, 35, 36, 37,

Chapter 11 – Flexible Budgeting and Analysis of Overhead Costs

Problem 35, 37, 47

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

Problem 44

**ETHICS CASE - RADIO SHACK CEO SCANDAL – DUE JUNE 26, 2017**

**June 26 – 30, 2017**

Chapter 14 – Decision Making: Relevant Costs and Benefits

Problems 46, 49, 50

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 -- DUE JULY 3, 2017**