

Sul Ross State University  
Department of Business Administration  
Accounting for Management  
ACCT 5307.W01  
Online  
Spring 2023

**Course Instructor** Mary Jane Saucedo, PhD, CPA Office  
**A113 Office Phone** (830) 279-3034 **Cell Phone**  
**(956) 245-0912 Fax** (830) 279-3016  
**Email** maryjane.saucedo@sulross.edu

**Office Hours**

Monday 12:00 – 6:00 PM Online

Wednesday 8:00 – 12:00 AM Online

Other Times by Appointment

**Course Description**

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

**Required Course Materials**

Managerial Accounting (13<sup>TH</sup> edition) by Ronald Hilton, McGraw-Hill, ISBN: 9781259727795

**CONNECT ACCESS CODE is required to complete homework and exams.**

**Course Grading**

Homework Problems	20%
Cases (2)	20%
Exams (3 exams at 20% each)	60%
<b>Total Points</b>	<b>100%</b>

Your grade will be based on the following scale:

A	90-100%
B	80-89%
C	70-79%
F	Below 70%

Make-up exams will only be administered if instructor is notified before student's absence and must be completed within one week.

### **Assignments**

**Homework and Cases will NOT be accepted late.** Please read the syllabus and follow the timeline on assignments.

### **Cases**

Two cases are required class assignments. Cases must be written on a 12 font, using Times New Roman, double spaced, required 5 -10 pages, 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.

#### **Case I – Tyco Executives Scandal**

The cases are to be written on a 12 font, using Times New Roman, double spaced, with a one-inch margin, and follow APA format. All cases are submitted by Blackboard and will be submitted to Safe Assign.

**Please provide a five (5) page paper on the Tyco Executives Scandal including the following information:**

- I. Background information on Tyco Company and Executives
- II. Identification of Fraud
- III. Analysis of Alternatives and Consequences
- IV. Chosen Action
- V. Consideration of Stakeholders
- VI. Ethical and/or social issue forming the basis for the case
- VII. References

#### **Case II – Radio Shack and CEO Scandal**

**Please provide a five (5) page paper on the Radio Shack and CEO Scandal including the following information:**

- I. Background information on Radio Shack and CEO
- II. Identification of Fraud
- III. Analysis of Alternatives and Consequences
- IV. Chosen Action
- V. Consideration of Stakeholders
- VI. Ethical and/or social issue forming the basis for the case
- VII. References

### **Department of Business Administration MBA Student Learning Outcomes**

**SLO 1** Students will be able to analyze and solve business problems across major business functions, using fundamental business principles and strategies

**SLO 2** Students will be able to communicate about contemporary business-related topics.

**SLO 3** Students will be able to comprehend the impact of ethical and social responsibility in business

### **Marketable Skills -- Master of Business Administration**

1. Students will apply the principles of business to the management of existing businesses or the creation of new businesses.
2. Students will use appropriate information from research and analysis to make informed decisions.
3. Students will be able to write business correspondence including letters, emails, reports, and resumes.
4. Students will be able to make effective oral presentations to both professional and general audiences.

### **SRSU Disability Services**

Sul Ross State University (SRSU) is committed to equal access in compliance with Americans with Disabilities Act of 1973. It is SRSU policy to provide reasonable accommodations to students with documented disabilities. It is the student's responsibility to initiate a request each semester for each class. RGC students seeking accessibility services should contact Paulette Harris, Executive Assistant to the Vice President and Dean, at 830-279-3023 or email [pharris@sulross.edu](mailto:pharris@sulross.edu). Ms. Harris's office is at 2623 Garner Field Road, Uvalde, TX 78801 (this is the mailing address, too).

## **SRSU Distance Education Statement**

Students enrolled in distance education courses have equal access to the university's academic support services, such as library resources, online databases, and instructional technology support. For more information about accessing these resources, visit the SRSU website. Students should correspond using Sul Ross email accounts and submit online assignments through Blackboard, which requires secure login. 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. Directions for filing a student complaint are located in the student handbook.

## **Classroom Climate of Respect**

Importantly, this class will foster free expression, critical investigation, and the open discussion of ideas. This means that all of us must help create and sustain an atmosphere of tolerance, civility, and respect for the viewpoints of others. Similarly, we must all learn how to probe, oppose and disagree without resorting to tactics of intimidation, harassment, or personal attack. No one is entitled to harass, belittle, or discriminate against another on the basis of race, religion, ethnicity, age, gender, national origin, or sexual preference. Still we will not be silenced by the difficulty of fruitfully discussing politically sensitive issues.

## **Diversity Statement**

I aim to create a learning environment for my students that supports a diversity of thoughts, perspectives and experiences, and honors your identities (including race, gender, class, sexuality, religion, ability, socioeconomic class, age, nationality, etc.). I also understand that the crisis of COVID, economic disparity, and health concerns, or even unexpected life events could impact the conditions necessary for you to succeed. My commitment is to be there for you and help you meet the learning objectives of this course. I do this to demonstrate my commitment to you and to the mission of Sul Ross State University to create an inclusive environment and care for the whole student as part of the Sul Ross Familia. If you feel like your performance in the class is being impacted by your experiences outside of class, please don't hesitate to come and talk with me. I want to be a resource for you.

## **Academic Integrity**

Students in this class are expected to demonstrate scholarly behavior and academic honesty in the use of intellectual property. A scholar is expected to be punctual, prepared, and focused; meaningful and pertinent participation is appreciated. Examples of academic dishonesty include but are not limited to: Turning in work as original that was used in whole or part for another course and/or professor; turning in another person's work as one's own; copying from professional works or internet sites without citation; collaborating on a course assignment, examination, or quiz when collaboration is forbidden.

## **Libraries**

### **The Bryan Wildenthal Memorial Library in Alpine**

Offers FREE resources and services to the entire SRSU community. Access and borrow books, articles, and more by visiting the library's website, [library.sulross.edu](http://library.sulross.edu). Off-campus access requires logging in with your LoboID and password. Librarians are a tremendous resource for your coursework and can be reached in person, by email ([srsulibrary@sulross.edu](mailto:srsulibrary@sulross.edu)), or phone (432-837-8123).

### **The Southwest Texas Junior College (SWTJC) Libraries**

The Southwest Texas Junior College (SWTJC) Libraries at Uvalde, Del Rio, and Eagle Pass offer additional access to library spaces and resources. Del Rio, Eagle Pass, and Uvalde students may also use online resources available through SWTJC website, [library.swtjc.edu](http://library.swtjc.edu). The SWTJC Libraries serve as pick-up locations for InterLibrary Loan (ILL) and Document Delivery from the Alpine campus.

## Cass Schedule and Assignments

### Accounting for Management

Spring 2023

#### CLASS ASSIGNMENTS & SCHEDULE\*

Date	Chapter	Homework Assignments
1/18/2023	1	The Changing Role of Managerial Accounting Homework in CONNECT DUE 1/22/23
	2	Basic Cost Management Concepts Homework in CONNECT DUE 1/22/23
1/23/2023	3	Product Costing and Cost Accumulation in a Batch Environment Homework in CONNECT DUE 1/29/23
	4	Process Costing and Hybrid Product-Costing Systems Homework in CONNECT DUE 1/29/23
1/30/2023	5	Activity-Based Costing and Management Homework in CONNECT DUE 2/5/23
2/6/2023		EXAM I Chapters 1 - 5 DUE 2/12/23
2/13/2023	6	Activity Analysis, Cost Behavior, and Cost Estimation Homework in CONNECT DUE 2/19/23
	7	Cost-Volume-Profit Analysis Homework in CONNECT DUE 2/19/23
2/27/2023	8	Variable Costing and the Measurement of ESG and Quality Costs  Homework in CONNECT DUE 3/5/23

3/6/2023	9	Financial Planning and Analysis of Direct Costs Homework in CONNECT DUE 3/12/23
	10	Standard Costing and Analysis of Direct Costs Homework in CONNECT DUE 3/12/23
<b>3/13/2023</b>		<b>SPRING BREAK</b>
3/20/2023	11	Flexible Budgeting and the Management of Overhead Homework in CONNECT DUE 3/26/23
3/27/2023		EXAM II Chapters 6 – 11 Due 4/2/23
4/3/2023	12	Responsibility Accounting and the Balanced Scorecard Homework in Connect Due 04/09/23
4/10/2023	13	Investment Centers and Transfer Pricing Homework in CONNECT DUE 4/16/23
<b>4/14/2023</b>		<b>LAST DAY TO WITHDRAW WITH A “W”</b>
4/17/2023	14	Decision Making: Relevant Costs and Benefits Homework in CONNECT DUE 4/23/23
	16	Capital Expenditure Decisions Homework in CONNECT DUE 4/23/23
4/24/2023		Research Report II Due 4/30/23
5/1/2023	17	Allocation of Support Activity Costs and Joint Costs Homework in CONNECT DUE 5/07/23
5/8/2023		EXAM III Chapters 12 - 14, 16 – 17 Due 5/12/23

**\*Assignments Subject to Change**

