

**Sul Ross State University
Department of Business Administration
Accounting for Management
ACC 5307.W01
Fall 2023 – Online**

Course Instructor: Jawanna Sanderson, CPA
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Office Hours:

Monday 1:00 p.m. – 3 p.m.
Wednesday 1:00 p.m. – 3 p.m.
Friday 11:00 a.m. – 1 p.m.

To set up a virtual meeting, please email the instructor to set up an appointment and get a link provided.

Other appointment times will be available by appointment. Please arrange appointments with the professor.

Required Course Materials:

Managerial Accounting (12th edition) by Ronald Hilton & David E. Platt,
McGraw-Hill, ISBN: 9781264445769

CONNECT ACCESS CODE IS REQUIRED TO COMPLETE COURSE HOMEWORK AND OTHER ASSIGNMENTS.

You can purchase the book through the SRSU bookstore or directly through McGraw Hill. Make sure that you purchase the “Connect” version of the book if you purchase it directly through McGraw Hill’s website.

You can find the book on the SRSU Bookstore if you use the following link:

ACCA 5307, Section W01: [Accounting for Management](#)

Course Description:

My name is Jawanna Sanderson and I am very excited to teach this course to you this semester! Accounting is the backbone of good business management and ensuring that businesses continue to thrive. A knowledge of accounting is very important for managers to have. This knowledge allows management to make informed business decisions in their day-to-day activities to maintain profitable businesses that have longevity in their industry, no matter what that might be.

I have over 10 years of experience as a public accountant, where I have focused mainly on tax compliance and tax advisory services for small to mid-sized family-owned businesses. I believe strongly that these types of businesses are vital to our economy, but I have also seen first-hand, how difficult it can be to keep these businesses afloat. In my tax advisory practice, I have worked with the management of many different types of business, in order to help them with the best accounting practices for their industry and their continued success. I am a second-year professor and I am really looking forward to getting to know each of you and work with you in the best way to have a successful semester.

This course is designed to give a basic understanding of accounting tools that will help managers the most in their operational duties. We will learn how to successfully use tools, such as budgeting and managing costs. We will then build on this knowledge, by applying it to certain case studies and accounting financials of businesses to determine their financial positions. We will continue to expand our accounting acumen related to management by looking at different ethical decisions that could be related to the topics that we are learning.

This is an online course that will take place over the normal course of the fall semester. There will be 13 modules that will usually correspond with each week of the course. However, there are certain weeks where more or less time is allotted. See the course schedule for all due dates. For each module, there will be assignments to be completed through McGraw Hill's Connect program, which is linked to the required course textbook. In addition, there will be four normal exams throughout the course, that will test the knowledge that you have gained. There will also be four discussions via Blackboard throughout the course. These discussions may be used to portray your understanding of the tools we are learning about and how they are important, as well as to bounce ideas off of your fellow students. The discussions may also be used as a tool to learn more about your fellow students and your professor. There will be a project at the end of this course. The project will consist of a case study, in which you will be expected to analyze a business ethics case and prepare a final product discussing the case. See the "Case Study" section for additional details.

SRSU Disability Services

Alpine Campus

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. Alpine students seeking accessibility/accommodations services must contact Mary Schwartze Grisham, M.Ed., LPC, SRSU's Accessibility Services Coordinator at 432-837-8203 (please leave a message and we'll get back to you as soon as we can during working hours), or email mschwartz@sulross.edu Our office is located on the first floor of Ferguson Hall (Suite 112), and our mailing address is P.O. Box C-122, SUI Ross State University, Alpine. Texas, 79832.

RGC

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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.

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. Off-campus access requires logging in with your LobolD and password. Librarians are a tremendous resource for your coursework and can be reached in person, by email (srsulibrary@sulross.edu), or phone (432-837-8123). 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. The SWTJC Libraries serve as pick-up locations for InterLibrary Loan (ILL) and Document Delivery from the Alpine campus.

Classroom Etiquette

We will be participating in discussions and interacting with each other throughout this course. It is important for all students to be respectful and kind to one another, regardless of any differences. The course requires respect be shown at all times.

Attendance

This course is an online course. We will not meet in person for classes. However, you are still responsible for viewing/reading class materials that are posted on Blackboard. These may include articles, videos, handouts, and/or lectures. Lectures might be provided via PowerPoint

with voice overlay to discuss the topics, via video lectures to show you how to work out accounting problems, or both. You are responsible for the topics and the due dates.

Academic Honesty Policy

The University expects all students to engage in all academic pursuits in a manner beyond reproach and to maintain complete honesty and integrity in academic experiences both in and out of the classroom. The University may initiate disciplinary proceedings against a student accused of any form of academic dishonesty, including but not limited to, cheating on an examination or other academic work, plagiarism, collusion, and the abuse of resource materials.

Academic Dishonesty includes:

1. Copying from another student's test paper, laboratory report, other report, or computer files, data listings, and/or programs, or allowing another student to copy from same.
2. Using, during a test, materials not authorized by the person giving the test.
3. Collaborating, without authorization, with another person during an examination or in preparing academic work.
4. Knowingly, and without authorization, using, buying, selling, stealing, transporting, soliciting, copying, or possessing, in whole or in part, the contents of a non-administered test.
5. Substituting for another student; permitting any other person, or otherwise assisting any other person to substitute for oneself or for another student in the taking of an examination or test or the preparation of academic work to be submitted for academic credit.
6. Bribing another person to obtain a non-administered test or information about a non-administered test.
7. Purchasing or otherwise acquiring and submitting as one's own work any research paper or other writing assignment prepared by an individual or firm. This section does not apply to the typing of a rough and/or final version of an assignment by a professional typist.
8. "Plagiarism" means the appropriation and the unacknowledged incorporation of another's work or idea in one's own written work offered for credit.
9. "Collusion" means the unauthorized collaboration with another person in preparing written work offered for credit.
10. "Abuse of research materials" means the mutilation, destruction, concealment, theft, or alteration of materials provided to assist students in the mastery of course materials.
11. "Academic work" means the preparation of an essay, dissertation, thesis, report, problem, assignment, or other project that the student submits as a course requirement or for a grade.
12. "Falsification of Data" means the representation, claim, or use of research, data, statistics, records, files, results, or information that is falsified, fabricated, fraudulently altered, or otherwise misappropriated or misrepresented.

All academic dishonesty cases may be first considered and reviewed by the faculty member. If the faculty member believes that an academic penalty is necessary, he/she may assign a penalty, but must notify the student of his/her right to appeal to the department chair, the College Dean, and eventually to the Graduate Dean before the imposition of the penalty. At each step in the process, the student shall be entitled to written notice of the offense and/or the administrative decision, an opportunity to respond, and an impartial disposition as to the merits of his/her case. The decision of the Graduate Dean shall be final.

In the case of flagrant or repeated violations, the Graduate Dean may refer the matter to the Dean of Students for further disciplinary action. No disciplinary action shall become effective against the student until the student has received procedural due process except as provided under Interim Disciplinary Action.

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.

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.

Department of Business Administration MBA Student Learning Outcomes

SLO 1 - Students will analyze and solve complex business problems across major business functions, using advanced business practices and strategies.

SLO 2 - Students will communicate in-depth business information through written delivery processes.

SLO 3 - Students will identify and demonstrate advanced understanding of the impact of ethical and/or social responsibility issues as they affect domestic and/or global business environments.

Department of Business Administration MBA Marketable Skills

Marketable Skill 1 - Students will understand the functions of business enterprises, both domestic and international.

Marketable Skill 2 - Students will have the skills needed to lead a business effectively.

Marketable Skill 3 - Students will be able to develop and execute effective business strategies for both existing businesses and new businesses.

Marketable Skill 4 - Students will make effective, comprehensive, and complex presentations to professional and general audiences.

Course Grading

Connect Homework & BB Discussions	40%
Comprehension Opportunities (Exams)	40%
Final Case Study	20%
Total	100%

Your grade will be based off of the following scale:

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

Assignments

Assignments will not be accepted late. Most assignments will be completed through McGraw-Hill's Connect platform and might differ, depending on the chapter. These assignments will be

due on **Friday evenings at 10 p.m.** They will open on the Saturday before at midnight, so you will have a full week to complete the assignments. If there are extenuating circumstances that keep you from completing the assignments, please let the instructor know **BEFORE** the due date. You have seven days to complete the assignments, so there should be plenty of time to let the professor know of your situation or get the assignments done. Be responsible.

Case Study

You will choose to research one of the following ethics scandals:

- Volkswagen emissions scandal
- Sunbeam fraud scandal
- FTX Cryptocurrency fraud scandal
- Enron fraud scandal
- Nike ethical scandal (there are multiple – choose one)

If you have another scandal that you would like to research and complete a final product on, please submit your idea to the professor and get approval by **October 13, 2023**.

You will need to ensure that you answer all of the questions in the separate document under Course Information on Blackboard, that includes the case study instructions. If you can't relate the case to the questions that are required by the assignment, your alternate case suggestion won't be approved.

You will compile your research and thoughts related to the ethical issues in your chosen scandal, and provide a final product, submitted through Blackboard. The final product can be one of the following:

- A PowerPoint presentation, with oration. It will need to be a 30-minute presentation, minimum.
- A video presentation using Kaltura or Blackboard Collaborate. It will need to be a 40-minute video, minimum.
- A ten-page paper, double spaced, Times New Roman, 12-point font, with one-inch margins.

If you are a creative person and want to produce another type of final deliverable product (i.e. a comic strip etc.), please submit your idea to the professor and get approval by **October 13, 2023**. The professor will either approve or deny your idea and let you know how long your product needs to be.

All final products will need to be accompanied by a list of your sources, using APA format.

Comprehension Opportunities (Exams)

There will be four Comprehension Opportunities throughout the semester. The first Opportunity will cover four chapters each, and the last three Comprehension Opportunities will cover three chapters. Opportunities will be taken online using Blackboard. They will be open and available for two days, starting the day before it's due at midnight and will end on the scheduled due date at **10 p.m.** See the course schedule for the due dates.

**Accounting for Management
Fall 2023
Class Assignments & Schedule**

Week	Due Date	Chapter	Assignments
1	9/1/2023	N/A	Welcome to the Course! Let's focus on getting the book, because it is needed for your homework. - BB Discussion #1 Due
	9/4/2023		Labor Day Holiday - No Class
2	9/8/2023	1	The Crucial Role of Managerial Accounting in a Dynamic Business Environment- Connect Homework Due
	9/13/2023		Last day to drop without creating an academic record
3	9/15/2023	2	Basic Cost Management Concepts - Connect Homework Due
4	9/22/2023	3	Product Costing and Cost Accumulation in a Batch Production Environment - Connect Homework Due & BB Discussion #2 Due
5	9/29/2023	4	Process Costing & Hybrid Product Costing Systems - Connect Homework Due
	10/3/2023		Comprehension Opportunity #2 - Ch. 1-4
6	10/6/2023	5	Activity Based Costing and Management - Connect Homework Due
7	10/13/2023	6	Activity Analysis, Cost Behavior, and Cost Estimation - Connect Homework Due
	10/13/2023		Submit alternate case study topic or final delivery product for approval.
8	10/20/2023	7	Cost-Volume Profit Analysis - Connect Homework Due

10/24/2023

Comprehension Opportunity #1 - Ch. 5-7

9

10/27/2023

8

Variable Costing and Measurement of ESG and Quality Costs - **Connect Homework Due**

10

11/3/2023

9

Financial Planning and Analysis: The Master Budget - **Connect Homework Due & BB Discussion #3 Due**

11

11/10/2023

10

Standard Costing and Analysis of Direct Costs - **Connect Homework**

11/14/2023

Comprehension Opportunity #3 - Ch. 8-10

11/17/2023

Last Day to Drop With A "W"

12

11/21/2023

11

Flexible Budgeting and Analysis of Overhead Costs - **Connect Homework Due**

11/22 - 11/24/2023

Thanksgiving Holiday - No Class

11/28/2023

Ethics Case Study Due

13

12/1/2023

12

Responsibility Accounting and the Balanced Scorecard - **Connect Homework Due & BB Discussion #4 Due**

14

12/7/2023

14

Decision Making: Relevant Costs and Benefits - **Connect Homework Due**

inals

12/12/2023

Comprehension Opportunity #4 - Ch. 11, 12, & 14

NOTE: Comprehension Opportunities are due on class days, however they will be online exams through Connect. You will have two days (the day before its' due and the due date) to complete the exam, at your pace.

Dates with asterisks by them are not Fridays. These are weeks when homework is due on a day of the week other than a Friday.

IMPORTANT DATES

9/4/2023	Labor Day Holiday - No Class
9/13/2023	Last day to drop a class without affecting academic record
10/3/2023	1st Comprehension Opportunity DUE
10/24/2023	2nd Comprehension Opportunity DUE
11/14/2023	3rd Comprehension Opportunity DUE
11/17/2023	Last Day to Drop With A "W"
	Thanksgiving Holiday - No
11/22 - 11/24	Class
11/28/2023	Ethics Case Study DUE
12/12/2023	4th Comprehension Opportunity DUE
12/15/2023	Graduation