

Sul Ross State University International  
Department of Business Administration  
Accounting for Management  
ACCR 5307.W01  
Online  
Fall 2025

**Course Instructor** Mary Jane Saucedo, PhD, CPA

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**Office Hours**

Monday 8:00 – 10:00 AM Online

Tuesday 8:00 – 10:00 AM Online

Wednesday 3:00 - 6:00 PM Office

Thursday 8:00 – 9:00 AM Office

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**

Discussions (2)	10%
Connect -- Homework	25%
Connect -- Reading	25%
Case	10%
Exams (3 exams at 10% each)	30%
<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, Discussions, and Case will NOT be accepted late.** If a student misses an exam, it must be made up within one week of the exam date. Please read the syllabus and follow the timeline on assignments.

### **Introductory Discussion**

Please introduce yourself to the class. Please share with us your education, experience, and future aspirations, list of places you've traveled to or wish to travel to, hobbies, fun things about yourself, etc.

### **Case**

One case is required. The Case 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 Study – 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

### **Discussion – Discuss Radio Shack CEO Scandal**

Students will post their initial comment on the Discussion Board and respond to two peers concerning the information obtained in their report on the Radio Shack CEO Scandal.

### **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.

### **ADA Statement**

SRSU Accessibility Services. Sul Ross State University (SRSU) is committed to equal access in compliance with the 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. Students seeking accessibility/accommodations services must contact Mrs. Mary Schwartz Grisham, LPC, SRSU's Accessibility Services Director or Ronnie Harris, LPC, Counselor, at 432-837-8203 or email [mschwartz@sulross.edu](mailto:mschwartz@sulross.edu) or [ronnie.harris@sulross.edu](mailto:ronnie.harris@sulross.edu). Our office is located on the first floor of Ferguson Hall, room 112, and our mailing address is P.O. Box C122, Sul Ross State University, Alpine. Texas, 79832.

### **Student Responsibilities**

All full-time and part-time students are responsible for familiarizing themselves with the [Student Handbook](#) and the [Undergraduate & Graduate Catalog](#) and for abiding by the [University rules and regulations](#). Additionally, students are responsible for checking their Sul Ross email as an

official form of communication from the university. Every student is expected to obey all federal, state and local laws and is expected to familiarize him/herself with the requirements of such laws.

### **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 a 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.

### **Counseling**

Sul Ross has partnered with TimelyCare where all SR students will have access to nine free counseling sessions. You can learn more about this 24/7/365 support by visiting [Timelycare/SRSU](#). The SR Counseling and Accessibility Services office will continue to offer in-person counseling in Ferguson Hall room 112 (Alpine campus), and telehealth Zoom sessions for remote students and RGC students.

### **Libraries**

The Bryan Wildenthal Memorial Library and Archives of the Big Bend in Alpine offer 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 LobolD 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 by phone (432-837-8123).

No matter where you are based, public libraries and many academic and special libraries welcome the general public into their spaces for study. SRSU TexShare Cardholders can access additional services and resources at various libraries across Texas. Learn more about the TexShare program by visiting [library.sulross.edu/find-and-borrow/texshare/](http://library.sulross.edu/find-and-borrow/texshare/) or ask a librarian by emailing [srsulibrary@sulross.edu](mailto:srsulibrary@sulross.edu).

Mike Fernandez, SRSU Librarian, is based in Eagle Pass (Building D-129) to offer specialized library services to students, faculty, and staff. Utilize free services such as InterLibrary Loan (ILL), ScanIt, and Direct Mail to get materials delivered to you at home or via email.

## Academic Integrity

Students in this class are expected to demonstrate scholarly behavior and academic honesty in the use of intellectual property. Students should submit work that is their own and avoid the temptation to engage in behaviors that violate academic integrity, such as 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. Students should also avoid using open AI sources *unless permission is expressly given* for an assignment or course. Violations of academic integrity can result in failing assignments, failing a class, and/or more serious university consequences. These behaviors also erode the value of college degrees and higher education overall.

## 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.

## Supportive Statement

I aim to create a learning environment for my students that supports various perspectives and experiences. I understand that the recent pandemic, economic disparity, and health concerns, or even unexpected life events may 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 a supportive 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.

## Tutoring Center

[The Lobo Den Tutoring Center](#) offers FREE tutoring support to help you excel in your courses. Whether you need assistance in Writing, Math, Science, or other subjects, we're here to help!

## Important Information:

- **Drop-in and Scheduled Appointments:** Flexible options to fit your needs.
- **Hours of Operation:** Monday–Friday, 8:00 AM – 5:00 PM.
- **Workshops:** Attend our regularly hosted academic workshops on STEM topics and professional development, often in collaboration with specialized faculty.
- **Location:** BWML Room 128.

- **Contact Us:** For more information or to book an appointment, email [tutoring@sulross.edu](mailto:tutoring@sulross.edu) or call (432) 837-8726.
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### Looking for additional support?

- Tutor.com offers FREE 24/7 online tutoring in over 200 subjects, including specialized support for ESL and ELL learners with native Spanish-speaking tutors.
- Access Tutor.com via Blackboard: Log in to your Blackboard account to get started anytime, anywhere.

Take advantage of these valuable resources to boost your confidence and performance in your classes. We look forward to helping you succeed!

### Class Schedule and Assignments\*

Week	Date	Chapter
Week 1	8/25/2025	Introductory Discussion
		1 Managerial Accounting in a Dynamic Business Environment
		2 Basic Cost Management Concepts
		3 Product Costing and Cost Accumulation - Batch Production

#### **Homework in CONNECT DUE 8/31/2025**

Week 2	9/1/2025	4 Process Costing and Hybrid Product Costing Systems
		5 Activity-Based Costing and Management

#### **Homework in CONNECT DUE 9/7/2025**

#### **EXAM I - CHAPTERS 1 - 5 DUE 9/7/2025**

Week 3	9/8/2025	6 Activity Analysis, Cost Behavior, and Cost Estimation
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- 7 Cost-Volume-Profit Analysis
- 8 Variable Costing and Measurement of ESG and Quality Costs

**Homework in CONNECT DUE 9/14/2025**

- Week 4 9/15/2025 9 Financial Planning and Analysis: The Master Budget
- 10 Standard Costing and Analysis of Direct Costs
- 11 Flexible Budgeting and Analysis of Overhead Costs

**Homework in CONNECT DUE 9/21/2025**

- Week 5 9/22/2025 **EXAM II - CHAPTERS 6 - 11 DUE 9/28/2025**

- 12 Responsibility Accounting and the Balanced Scorecard
- 13 Investment Centers and Transfer Pricing

**Homework in CONNECT DUE 9/28/2025**

- Week 6 9/29/2025 14 Decision Making: Relevant Costs and Benefits
- 16 Capital Expenditure Decisions

**Homework in CONNECT DUE 10/05/2025**

- Week 7 10/6/2025 **DISCUSSION BOARD -- First Comment DUE by Tuesday (10/7/25);  
Two Replies DUE by Friday (10/10/2025)**

**Report - Radio Shack and CEO Scandal  
Report DUE 10/12/2025**

- Week 8 10/13/2025 **EXAM III - CHAPTERS 12 - 14; 16 DUE 10/15/25**

\*Assignments are subject to change.