ACCT 6232
Advanced Managerial Accounting
Course Outline
Spring 2013

Instructor: Sharon Seay, Ph.D.
Classroom: Newnan Resident Center
             Bldg. 2000, Room 2101
Office: 213A Adamson Hall
Phone 678-839-4819
Fax 678-839-5040
Email sseay@westga.edu

Class Time: T 6:00 - 10:45 p.m.
Office Hours: T, Th 10:00 - 11:00 a.m.
             W 9:00 - 12:00 p.m.
             W 1:00 - 4:00 p.m.

The policy of the University of West Georgia is that each student is responsible for checking his/her my.westga.edu e-mail account on a regular basis. When your mailbox is full, you will not receive important updates and information.

I. Catalog Description:
An analysis of accounting information and other data as aids to management in choosing among possible courses of action.

II. Required Background or Experience:
A. Prerequisite: ACCT 2102 or equivalent.
B. Prerequisite Justification: This course builds on the foundation established in ACCT 2102. Basic managerial accounting concepts from ACCT 2102 are examined in-depth and applied using case studies and company analyses.

III. Expected Outcomes: (www.westga.edu/accfin/outcomes.htm)
A. Communicate in writing at a professional level. (LG1)
B. Students will assess the role that the global business environment plays in business decisions. (LG3.2)
C. Have a working knowledge of ethical, political, and legal considerations that affect business decisions. (LG4)
D. Develop analytical and problem-solving skills utilized in all functional areas of business.

IV. Text – Required the first week of class
V. Special or Unique Student Materials:
A. Computer and online access.
B. Scantrons.
C. A business/financial calculator.

VI. Expanded Description of the Course and Instructional Methods:
A. Expanded Description of the Course:
The course focuses on the analysis and use of accounting information for managerial decision making. Topics include measurement of product costs, cost drivers and cost behavior, activity-based management, strategic cost management, management control and performance evaluation, differential cost analysis, financial modeling for short-term decision making, capital budgeting decisions, profit planning and budgeting, incentive issues, and cost allocation to responsibility centers.
Instructional Methods:
   a. Analysis and Problem-Solving
   b. Case Research
   c. Active Learning

VII. Methods of Evaluating Outcomes:
A. Evaluation Tools:

   Exams (2 @ 100 points each)  200 points
   Article Summaries/Presentation  50 points
   Case Analysis Projects (10 @ 10 points each)  100 points
   Quizzes  50 points

   Total Attainable Points  400 points

Work submitted for credit in other courses will not be accepted for credit in this course.

B. Learning Domains:
   a. Cognitive: Knowledge, comprehension, application, analysis, synthesis, evaluation.
   b. Affective: Receiving, responding, valuing, organization, characterization.
   c. Psychomotor: Set, complex overt response, adaptation, and origination.

VIII. Policies:
A. Academic Integrity
   Students at West Georgia assume responsibility for upholding the Honor Code as stated in the Student Handbook.
B. American Disabilities Act
   It is the policy of UWG to accommodate students with disabilities.
C. Attendance
   Attendance is essential to success in this course. There is a considerable quantity of subject material to be covered in class. Roll is taken at the beginning of class. If you come in late, it is your responsibility to make sure you are counted present.
D. Assignments
   Late assignments will **not** be accepted.
E. Classroom Behavior
   Cell phones must be turned off and text messaging is not allowed during class.
F. Exams
   Missing an exam for any reason requires the student to take a comprehensive final, which counts 200 points---100 points for the missed exam and 100 points for the final exam. Therefore, no make-up exams will be given. If you know in advance that you cannot attend class on an exam date, you may make arrangements to take the exam early. Students who do not miss an exam during the semester cannot exempt the final. No more than one exam can be missed during the semester; any additional missed exams will receive a grade of zero.
**Tentative Assignment Schedule**

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Ch. 1:</th>
<th>Ch. 2:</th>
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</thead>
<tbody>
<tr>
<td>Jan. 8</td>
<td>Introduction; Chapter 1, Chapter 2</td>
<td>21-23, 25, 27, 29, 31</td>
<td>19, 25, 29-32, 41-44, Case</td>
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<td>Jan. 15</td>
<td>Chapter 3, 4</td>
<td>27, 29, 36, 41, 45, Case</td>
<td>21, 23, 26, 29, 31, 37, 42, 48, case</td>
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<tr>
<td>Jan. 22</td>
<td>Chapter 5, 6, 7</td>
<td>20, 22-24, 27, 29, 37, 39</td>
<td>18, 19, 22, 25, 29, 34, case</td>
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<td>Jan. 29</td>
<td>Midterm Ch. 1-7</td>
<td>23, 25, 27, 29, 31, 33, 35, 37, 43, 45, 65</td>
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<td>Feb. 5</td>
<td>Chapter 8, 9</td>
<td>19, 21, 23, 25, 33, 35</td>
<td>19, 21, 23, 25, 37, 39, 42</td>
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<tr>
<td>Feb. 12</td>
<td>Chapter 10, 11</td>
<td>22, 23, 25, 31, 33, 45, 47, 52</td>
<td>21-24, 26, 28, 35, 37, 41</td>
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<tr>
<td>Feb. 19</td>
<td>Chapter 12, 13</td>
<td>23, 25, 28, 29, 31, 33, 34, 36</td>
<td>18, 21, 23, 31, 35, 38</td>
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<td>Feb. 26</td>
<td>Final Exam Ch/8-13</td>
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**This assignment schedule is subject to change at the discretion of the instructor.**