ACCT 6232  
Advanced Managerial Accounting  
Course Outline  
Spring 2014

Instructor: Sharon Seay, Ph.D.  
Classroom: Douglasville Campus  
Office: 213A Adamson Hall  
Class Time: R 6:00-10:45p.m.  
Phone: 678-839-4819  
Office Hours: TR 10:30-11:00a.m.  
Fax: 678-839-5040  
Class Time: TR 1:30-3:30p.m.  
Email: sseay@westga.edu  
Office Hours: W 12:30-5:30p.m.  
Also, by appointment.

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  
Additional readings and cases will be provided by the instructor.
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 (3 @ 100 points each)  300 points
   Case Analysis Projects (5 @ 10 points each)  50 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. Homework and case assignments will be posted on CourseDen.

E. Classroom Behavior
   Cell phones must be turned off and text messaging is not allowed during class. Students must bring a calculator to class and must know how to operate their calculator.

F. Exams
   Students are expected to take exams in class as scheduled. If a student has a known conflict for a future exam, such as out-of-town work conflicts, the student should arrange in advance to take the scheduled exam early. If a student must miss an exam due to illness, the student should email the instructor on or before the exam date and make arrangements with the instructor upon returning to class to make up the missed exam on a timely basis. Students should only miss an exam for legitimate reasons, such as illness. The instructor reserves the right to assess whether a student’s reason for missing is legitimate. **Lack of preparation is not a legitimate reason for missing an exam. No more than one exam can be missed during the semester; any additional missed exams will receive a grade of zero.**

G. Student Rights and Responsibilities
   Please carefully review the information at the following link:
   [http://www.westga.edu/assetsDept/vpaa/Common_Language_for_Course_Syllabi.pdf](http://www.westga.edu/assetsDept/vpaa/Common_Language_for_Course_Syllabi.pdf)
   The document at this link contains important information pertaining to your rights and responsibilities in this class. Because these statements are updated as federal, state, university, and accreditation standards change, you should review the information each semester.

H. Credit Hour Policy (3 credit hours)
   Students in this class will spend 150 minutes per week with faculty instruction (either face-to-face or online). Generally, students can expect to spend about 450 minutes of class work outside of the classroom each week. This out-of-class work may include, but is not limited to, readings, assignments, projects, cases, group work, research, and test preparation. The amount of out-of-class time required for a given outcome will vary by student.
Due to the compressed nature of this course, students must complete assignments and case research at an accelerated pace. The course content and learning objectives are equivalent to the full-session delivery of this course. Therefore, diligence and discipline on the part of students is required to insure they comprehend chapter concepts and their application before moving to the next chapter. As with most accounting courses, the content is cumulative by nature. Therefore, it is critical that students not fall behind in order to successfully complete coursework requirements.

**Tentative Assignment Schedule**

<table>
<thead>
<tr>
<th>Date</th>
<th>Assignments</th>
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</thead>
<tbody>
<tr>
<td>Jan. 9</td>
<td>Introduction; Chapter 1; Chapter 2</td>
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<tr>
<td>Jan. 16</td>
<td>Chapter 3; Chapter 4</td>
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<tr>
<td>Jan. 23</td>
<td><strong>Exam I: Ch. 1-4</strong></td>
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<td></td>
<td>Chapter 5</td>
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<tr>
<td>Jan. 30</td>
<td>Chapter 6; Chapter 7</td>
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<tr>
<td>Feb. 6</td>
<td>Chapter 8; Chapter 9</td>
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<tr>
<td>Feb. 13</td>
<td><strong>Exam II: Ch. 5-8</strong></td>
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<tr>
<td></td>
<td>Chapter 9; Chapter 10</td>
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<tr>
<td>Feb. 20</td>
<td>Chapter 10; Chapter 11</td>
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<tr>
<td>Feb. 27</td>
<td><strong>Final Exam: Ch. 9-11</strong></td>
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**This assignment schedule is subject to change at the discretion of the instructor.**