ACCT 6232-81  
Advanced Managerial Accounting  
Course Outline  
Spring 2016

Instructor: Dr. Sharon Seay  
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Fax: 678-839-5040  
Email: sseay@westga.edu

Classroom: TBA – ATL Campus  
Class Time: R 6:00-10:45p.m. ATL Campus  
Office Hours: MW 10:30-11:00a.m.  
R 12:30-3:30p.m.  
5:30-6:00p.m. ATL Campus  
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. Please use CourseDen (D2L) email for questions concerning this course.

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:
A. Communicate in writing at a professional level.
B. Students will assess the role that the global business environment plays in business decisions.
C. Have a working knowledge of ethical, political, and legal considerations that affect business decisions.
D. Develop analytical and problem-solving skills utilized in all functional areas of business.

IV. Text – Required the first week of class
Managerial Accounting is a custom textbook adapted from Managerial Accounting, by Hilton & Platt, 10th edition, ISBN: 0078025664, cost $300 with McGraw-Hill Connect
included. To buy the Custom E-Book with Connect, go to the following URL: https://create.mheducation.com/shop/ and enter the E-Book ISBN: 9781308375304. The download is $109.45. To buy the Custom Print text, go to the following URL: http://shop.mheducation.com/mhshop/productDetails?isbn=1259795284. This is the only place to purchase the Custom Print text with Connect for $104.00. You will set up an account and then purchase the book, which will be shipped directly to you. Both the E-Book and the Print text include the Connect homework/practice tool. There is no additional charge for on-line access to the text website. The address for the associate’s version of the website is: http://www.mhhe.com/hilton10e. Neither a user name nor password is necessary to use student resources at this site. (Only the Instructor site resources are password protected). The E-Book is also accessible from the Connect site. Access to the Connect site will be provided on the course homepage in D2L Brightspace. The pass code will be included with your textbook purchase.

V. Special or Unique Student Materials:

A. Computer and online access. The D2L (CourseDen) website for this course contains chapter outlines, PowerPoint slides, worksheets, and assigned review materials. All resources available for a chapter are organized in that chapter Module. Students are expected to download chapter worksheets and any other chapter resources you wish to use and bring them to class on the date that chapter is scheduled for discussion.

B. 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 (1 @ 50 points) 50 points
- Quizzes (3 quizzes @ 10 points each) 30 points
- D2L Assignments (10 @ 10 points each) 100 points

Total Attainable Points 480 points

Grading scale:

- A = 432-480 pts.
- B = 384-431 pts.
- C = 336-383 pts.
- F = < 336 pts.

*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. Academic dishonesty will result in a grade of ‘F’ for the semester.

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, case assignments, and D2L assignments will be posted on CourseDen as well. D2L and case assignments should be submitted to the appropriate D2L dropbox by 11:30 p.m. on the date due. Quizzes may be completed online or in class at the instructor’s discretion.
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.

I. This course is a session I course, which means that course requirements will be completed in the first half of the semester. Due to the accelerated nature of the class, students must devote significantly more time per week to completing course requirements.
Tentative Class Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
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<tbody>
<tr>
<td>Jan. 14</td>
<td>Introduction; Chapter 1 – 2</td>
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<tr>
<td>Jan. 17</td>
<td>Cost Flow Assignment Due</td>
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<td>Other Questions Due</td>
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<tr>
<td>Jan. 21</td>
<td>Chapter 2; Chapter 6; Review Quiz 1</td>
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<td>Jan. 24</td>
<td>Chapter 6 Problems 1-3 Due</td>
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<td>Regression Assignment Due</td>
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<td>Jan. 28</td>
<td><strong>Exam I: Ch. 1, 2, 6</strong></td>
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<td>Chapter 7</td>
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<tr>
<td>Jan. 31</td>
<td>Chapter 7 Problems 1-3 Due</td>
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<tr>
<td>Feb. 4</td>
<td>Chapters 9 - 10; Review Quiz 2</td>
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<tr>
<td>Feb. 7</td>
<td>Chapter 9 Problems 1-3 Due</td>
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<td>Feb. 8</td>
<td>Chapter 10 Problems 1-2 Due</td>
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<td>Feb. 8</td>
<td><strong>Last Day to Withdraw with a ‘W’</strong></td>
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<tr>
<td>Feb. 11</td>
<td><strong>Exam II: Ch. 7, 9, 10</strong></td>
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<tr>
<td></td>
<td>Chapter 14</td>
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<td>Feb. 14</td>
<td>Chapter 14 Problems 1-8 Due</td>
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<td>Feb. 18</td>
<td>Chapter 14; Chapter 16</td>
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<tr>
<td>Feb. 21</td>
<td>Chapter 16 Problems 1-3 Due</td>
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<tr>
<td>Feb. 25</td>
<td>Chapter 16; Chapter 17; Review Quiz 3</td>
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<tr>
<td>Feb. 28</td>
<td>Chapter 17 Problems 1-2 Due</td>
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Mar.  3  Final Exam: Ch. 14, 16, 17  
(6:00-8:30 p.m.)

**This assignment schedule is subject to change at the discretion of the instructor.**

## Homework Assignments

### Connect/D2L

<table>
<thead>
<tr>
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<th>Assignments</th>
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<td>Chapter 2</td>
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<td>Chapter 6</td>
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<td>Chapter 7</td>
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<td>Chapter 9</td>
<td>21, 22, 24, 25, 38</td>
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<td>Chapter 10</td>
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<td>Chapter 14</td>
<td>31, 34, 36-39, 41, 46</td>
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<td>Chapter 16</td>
<td>24-27, 31, 33-35, 37</td>
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<tr>
<td>Chapter 17</td>
<td>15-16, 18-23</td>
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