



Dillard College of Business and Administration

COURSE SYLLABUS

Managerial Accounting 2243, Section X10, Fall 2023

Instructor Name: Dr. Paul A. San Miguel
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Office Location: Dillard Building 274F
Office Hours: Office hours are:
T & R 9:00 – 9:30 a.m. & 12:30 – 1:00 p.m.
W 9:00 a.m. – 12:00 p.m. If these times are not
convenient, e-mail me three days and times and if you
want to meet in person or via Zoom.
Class Type: Online

Course Prerequisites: Successful completion of ACCT 2143 Financial Accounting

Instructor Bio: My education background includes a BBA in Finance from Texas Christian University, an MBA from St. Mary's University, and a Ph.D. from the University of Texas at San Antonio. My career includes a position at Capital Group/American Funds and at AT&T in the Leadership Development Program. While at AT&T, I worked in corporate finance, operations, an international assignment, marketing finance, and budgeting. My final position was in Strategic Planning, where I had responsibility for forecasting \$20 billion in revenues & expenses.

Catalog Course Description: Accounting for cash flows, financial statement analysis, responsibility and cost accounting, and budgeting.

Course Goals and Outcomes:

General Learning Goals:

Problem-solving and decision-making abilities through critical analysis, evaluation, and interpretation of business information. There will be instruction on the problem-solving skills needed during class. Students will practice these skills in the assigned homework problems, and the skills will be assessed during the in-class exams.

Course-Specific Learning Goals and Outcomes:

After completing this course, students should, in the context of a manufacturing environment:

- Know how inventory items (products) are costed.
- Be able to compute Total Manufacturing Costs.
- Be able to compute the Cost of Goods Manufactured.
- Be able to compute the Cost of Goods Sold.
- Know the record-keeping requirements for job order costing systems.
- Be able to allocate overhead/indirect costs.
- Differentiate, apply, and evaluate cost behavior concepts.
- Know the budgeting process and be able to identify the various budgets and the information flows between the budgets.
- Be able to analyze budgets.
- Be able to identify and apply relevant costs and revenues in operational business decisions.
- Know what performance evaluation is and how it is measured.
- Be able to prepare a basic Statement of Cash Flows.
- Analyze revenues and costs for decision-making purposes.

Course Materials:

Required Text

Garrison, Noreen, Brewer; Managerial Accounting; 17th edition, McGraw Hill/Irwin with CONNECT. ISBN 978-1308681245.

Connect access code (required) for completing homework. All homework assignments will be completed online via Connect. (Note: Access to Connect is available for a trial period). Below is the link for completing these assignments for this class:

[Link to McGraw Hill's CONNECT homework platform. CONNECT is where students will complete assigned homework online.](#)

Required Materials

A calculator for lecture/instruction calculations, assignments, and problems. A 4-function calculator will be provided to all students for exams. If you have a disability, you may use your own 4-function calculator (Please contact Disability Support Services (Clark Student Center, 168, Phone: (940) 397-4140, Fax: (940) 397-4180) and inform the instructor within the first two weeks of class).

Grading Information:

Students' performance will be assessed using the following elements, homework, quizzes, projects and activities, and exams. Each is discussed below.

Homework: Assignments are due by midnight before the next week's chapter material is covered. Assignments submitted late will be penalized 10% for each day late. Unless otherwise noted, all assignments must be submitted on CONNECT, or no credit will be granted. No excuses for computer problems will be accepted. If you have technical problems with the website, you need to contact customer service ((800) 331-5094 or <http://mpss.mhhe.com/>). The instructor will not be able to resolve any technical issues. Homework is weighted at 100 points based on the best 20 assignments you complete on CONNECT. Learnsmarts are assigned in CONNECT and basically entail reading the chapters and answering a few questions. Learnsmarts do not count as part of your official grade. However, successful completion of Learnsmarts, defined as timely and complete, may result in an end-of-semester adjustment.

Quizzes, Projects, and Activities: Quizzes, Projects, and Activities will be issued via CONNECT, in class, D2L, or any manner the instructor deems appropriate. Grades will be determined as shown in the following assignment chart. Quizzes are not accepted late. Your final exam will replace any missed Projects and Activities.

Exams: There are four exams. Each exam will consist of multiple-choice questions, short answers, and/or problem-type questions. Exams will cover assigned chapters, in-class lectures and problems, and any assigned problems. All examinations are equally weighted at 100 points each. The final is comprehensive. If you have completed all HW assignments, quizzes, and attendance and have a 90 or better on each Exam (I, II, and III), then you may (i.e., at my discretion) be exempted from the Final Exam.

Exam Protocol: You will only need the following for exams:

- Computer with a camera.
- A scratch sheet of paper.
- Only 4-function calculators are allowed for exams (I provide them), **NO EXCEPTIONS TO THE 4-FUNCTION RULE.** No cell phones!
- No caps, hoods, handkerchiefs, or head coverings may be worn. If you can document a religious, cultural, or medical requirement to have your head covered during exams, please discuss it with me at least 1 week before the exam.
- Only water or thermos cups/bottles with no labels may be used during the exam.
- No talking (even online) during the exam.

Missed Examination Policy: Make-up exams may be given, but in general, your final exam grade will replace the missed exam grade. Only students with authorized absences (see University Class Attendance Policy) may make up/replace missed examinations. Students must make up a missed exam before they are allowed to return to class. Contact me prior to the examination to determine your eligibility for make-up or for return to class. Missing 2 or more exams may result in dropping you from the class.

Due dates are detailed in the Course Schedule. **NOTE:** The instructor will keep students apprised of assignment grades via D2L or CONNECT. Students are responsible for contacting the instructor if they do not receive any grade by 5 days after the assignment submission date.

Calculation of Grade:

Grade Item	Points	Percentage
Homework (23 in total, best 20 count at 5 points each)	100	16.6%
Quizzes (6 in total, best 5 count at 10 points each)	50	8.3%
Attendance (26 in total, 25 count at 2 points each)	50	8.3%
First Exam	100	16.6%
Second Exam	100	16.6%
Third Exam	100	16.6%
Final examination	100	16.6%
Totals	600	100%

Grading Scale:

Percent of Points Earned Letter Grade

89.5-100 =	A
79.5-89.4 =	B
69.5-79.4 =	C
59.5-69.4 =	D
59.4 and Below =	F

Incompletes: Incompletes are assigned when the student has completed 50% or more of the course, has no unexcused absences, and has a passing grade.

Additional Grading Information:

Extra credit and curves: Student Success Initiative: If you attend the Supplemental Student Success Initiative at least once per week, I will add 7.5 points to each exam. If you miss a session, you may attend twice in a subsequent week, but it must be in the same Exam period. There is no extra credit or curves beyond any offered, so don't ask. I cannot and will not offer extra credit or curves individually. To be fair, if I do offer extra credit and curves, it will be as a class.

Grades: Grades are confidential by law. I will not post grades or otherwise disseminate grades via telephone, e-mail, or fax. All grades will be posted on D2L. Your final grade will be posted on Banner. If you have a question about grades, please see me during

office hours. Do not discuss your grade with other students. Failure to comply may result in the loss of points, final grade adjustments, or curves.

Academic Integrity: Regarding academic honesty, students are referred to the “Student Honor Creed” in the Midwestern State University Undergraduate Catalog. Academic dishonesty (cheating, collusion, and plagiarism) is taken seriously and will be investigated. The minimum penalty is an "F" in this course and a referral to the Dean of Students for disciplinary action, which may result in expulsion from the University. All coursework submitted for grading must be your own effort. Cheating, collusion, and plagiarism will not be tolerated. The term “cheating” includes, but is not limited to:

- Use of Artificial Intelligence (AI, examples include but are not limited to ChatGPT, Open AI, DALL-E, etc.) should be judicious, but it is expressly prohibited for use on quizzes or exams.
- Copying someone’s homework and submitting it as your own.
- Allowing another student to copy your solutions.
- Soliciting answers from any source during an exam or quiz.
- Looking or glancing at another student’s test materials during an exam or quiz.
- Removing or taking pictures of a page or pages from an examination booklet before, during, or after an exam, online or on paper.
- Using a programmable calculator or cell phone during an exam or quiz.
- Acquiring tests or other academic material belonging to a member of the university faculty or staff.

Class Policies:

Attendance: Regular attendance is expected and will be taken. Students should read the assigned material and complete assignments prior to coming to class and be prepared to discuss and ask questions relating to the assigned material. I generally follow the university’s policies with respect to class attendance. See the MSU Student Handbook for University Class Attendance Policy. If you are absent more than 3 times in a row or more than 5 times in total, I reserve the right to drop you from the course. If you know in advance that you are going to miss a class due to illness or emergency, please contact me before that class (e-mail is very effective for contact). If you must leave early, contact me before class begins. Documentation of excuses is required (for you or your immediate family member) BEFORE you return to class; however, I reserve the right to accept/refuse excuses, documented or not. If you do not contact me before you return to class, your absence will be unexcused.

Tardies: Tardiness is not acceptable. Tardy arrival is rude to me and disruptive to your classmates. Attendance will be taken only once before the start of each class. If you arrive late, you are welcome to discuss your circumstances with me after class is dismissed. 10 or more tardies will result in lowering your grade one letter grade.

You are responsible for any material or announcements missed due to absence or tardiness. Points can be deducted for each unexcused absence or tardy.

Note: An excused absence only excuses you from attending class. It does not change the deadline for turning in assignments, nor does it grant you a make-up exam.

Instructor Drop: At an instructor's discretion, I may drop a student any time during the semester for excessive absences, for consistently failing to meet class assignments, for an indifferent attitude, or for disruptive conduct. I generally consider excessive absences to be more than three (3) absences in sequence without notifying the instructor that you will not be in attendance or more than 5 absences in total, regardless of notifying the instructor. The instructor must give the student a verbal or written warning prior to being dropped from the class. See the Midwestern State University Undergraduate Catalog.

Preparation: Students should read the assigned material (completing LearnSmart/Smartbook is a proxy for reading) and complete assignments prior to coming to class and be prepared to discuss and ask questions relating to class material. During the class period, you must have access to the textbook, a 4-function calculator, and any materials available on D2L. Textbooks and course materials may be accessed by hard copy or electronic device.

Since Accounting is an applied field, the course will be conducted in a modified "flipped" format. To allow more class time to be spent on applications (working problems), students should read the chapter material in advance of the class period when it will be discussed.

Participation: Active participation by all students will make the class more interesting and enjoyable for everyone. By participating in class discussions, you contribute to your classmates' learning experiences. It is not possible for you to participate if you do not attend class or if:

- You do not bring all course materials to class (textbook and a calculator).
- You are not actively engaged, or you are asleep in class.
- You are tardy, or you leave the room while class is in session.
- You do NOT bring at least three questions you need to be answered.

Points may, at my discretion, be added for exceptional participation.

Professional Conduct: The minimum requirements for each class are as follows:

- Be on time and remain seated (except for an emergency).
- Be prepared for readings and assignments.
- Remain awake, attentive and be prepared to engage in discussions at all times.
- Bring a calculator.
- Put your cell phone away. If you have an emergency that requires you to use your cell phone, please let me know before class and quietly leave the room to conduct your business.
- No food or drinks are permitted in the classroom except clear bottled water.

The Course Evaluation:

Many students disregard course evaluations as an optional part of taking a course. Your input, suggestions, and opinions matter and are taken seriously. We cannot continue to promote online course offerings if students do not complete their course evaluations because departments are held accountable for having adequate response rates, and instructors are also affected by low response rates. Please do your part in understanding that it is part of your duty as a student to complete every course evaluation, regardless of how you personally feel about the course or the instructor. They are that important.

Additional Information:

Americans with Disabilities Act:

If a student has an established disability as defined in the Americans with Disabilities Act and would like to request an accommodation, that student should please see me as soon as possible (i.e., within the first two weeks of the semester). Refer to my office hours and phone number shown on page 1. This class follows the guidelines suggested by the Center for Counseling and Disabilities Services for those students who qualify for disability services. See Midwestern State University Undergraduate Catalog.

Campus Carry:

Senate Bill 11, passed by the 84th Texas Legislature, allows licensed handgun holders to carry concealed handguns on campus, effective August 1, 2016. Areas excluded from concealed carry are appropriately marked in accordance with state law. For more information regarding campus carry, please refer to the University's webpage at <http://mwsu.edu/campus-carry/rules-policies>.

Syllabus Change Policy:

This syllabus is a guide for the course and is subject to change. Syllabus changes will be communicated in class and may or may not result in document changes. Homework assignments and quizzes are subject to change. Assignment due dates and exam dates are also subject to change. The tentative schedule included with this syllabus will be changed as necessary to accommodate the progress of the class.

Mid-term Grades:

To help students keep track of their progress toward course objectives, the instructor for this class will provide a Midterm Progress Report through each student's WebWorld account. All students will receive a Midterm Grade. Midterm grades will not be reported on the students' transcript, nor will they be calculated in the cumulative GPA. They simply give students an idea of where they stand at the midpoint of the semester. Students earning below a C at the midway point should meet with the instructor to determine a course of action to improve performance and seek tutoring.

Grade Appeals: Any student who believes a grade has been inequitably awarded should first contact the instructor who awarded the grade to discuss the issue and

attempt to resolve the differences. A student has 30 days following the first day of the succeeding semester to file a written appeal with the dean of the instructor's college in which the course was taught. Refer to the Undergraduate Catalogue for further details. See the MSU Student Handbook for University policy on grade appeal.

Grade Changes: No grade except "I" may be removed from a student's record once properly recorded. Changes are not permitted after grades have been filed except to correct documented clerical errors. Requests for error correction must be initiated immediately after the close of the semester for which the grade was recorded.

Awarding and Removal of I: I - incomplete; a non-punitive grade given only during the last one-fourth of a semester and only if a student (1) is passing the course; (2) has a reason beyond the control of the student why the work cannot be completed on schedule; (3) has no unexcused absences; and (4) arranges with the instructor to finish the course at a later date by completing specific requirements that the instructor must list on the grade sheet. A student may remove a grade of I within 30 days by completing the stipulated work.

Final Grades: The instructor does not post final grades except on D2L. The department staff does not give out grades. Do not call or stop by the department office to ask for grades. Only a student's instructor can release a student's grade. Do not discuss your grades with other students!

Sexual Misconduct: Midwestern State University is committed to creating and sustaining a campus environment where all members of the university community can learn, work, play, and love without experiencing or fearing sexual assault, harassment, dating/domestic violence, or stalking. Midwestern State University maintains a policy of zero tolerance for sexual misconduct regardless of the sexual orientation or gender identity of individuals engaging in sexual activity. Members of the University community, guests, and visitors have the right to be free from sexual violence. If you have any questions about the policies, reporting procedures, or support opportunities related to sexual assault, domestic/dating violence, harassment, or stalking, please contact one the Title IX Coordinator, Clark Student Center 108, (940) 397-7500.

Course Schedule – Fall 2023 Weekly

FINAL EXAMINATION: Saturday, December 9th

Week	Day	Date	Class Topics	Readings, Homework, & Quiz Assignments (All HW is on Connect unless noted)	HW and Quiz Due Dates
1	T	08/29	Syllabus	View: Class #1 Syllabus Video & Start Chapter 1 Video Do: HW#1: Get access to Connect	Due: 09/01 end of day
	R	08/31	Chapter 1 – Introduction	Read: Chapter 1 & Do LearnSmart (LS) View: Chapter 1 Video	No HW
2	M	09/04	Labor Day	No Classes Meet	
	T	09/05	Chapter 15 - Statement of Cash Flows	Read: Chapter 15 and do LS View: Chapter 15 Video Do: HW#2: Exercise/Problem 7	Due: 09/06 at 11:59 p.m.
	R	09/07	Chapter 15 - Statement of Cash Flows	Read: Chapter 15 View: Chapter 15 Exercises and Problems Video Do: HW#3: Exercise/Problem 2 & 4	Due: 09/11 at 11:59 p.m.
3	T	09/12	Chapter 15 - Statement of Cash Flows	Read: Chapter 15 Do: HW#4: Exercise/Problem 3 & 6	Due: 09/13 at 11:59 p.m.
	R	09/14	Chapter 2 - Cost Concepts	Read: Chapter 2 and do LS View: Chapter 2 Video Do: HW#5: Exercise/Problem 1, 2 & 3 Quiz #1	Due: 09/18 at 11:59 p.m.
4	T	09/19	Chapter 2 - Cost Concepts	Read: Chapter 2 and do LS View: Chapter 2 Video Do: HW#6: Exercise/Problem 4, 5 & 11	Due: 09/20 at 11:59 p.m.
	R	09/21	Chapter 2 - Cost Concepts	Read: Chapter 2 View: Chapter 2 Exercises and Problems Video Do: HW#7: Exercise/Problem 7 & 10	Due: 09/25 at 11:59 p.m.
5	T	09/26	Chapter 2 - Cost Concepts	Read: Chapter 2 View: Chapter 2 Exercises and Problems Video Do: HW#8: Exercise/Problem 16	Due: 09/27 at 11:59 p.m.
	R	09/28	Chapter 3 - Job-Order Costing	Read: Chapter 3 and do LS View: Chapter 3 Video Do: HW#9: Exercise/Problem 1, 2 & 3	Due: 10/02 at 11:59 p.m.
6	T	10/03	Chapter 3 - Job-Order Costing	Read: Chapter 3 and do LS View: Chapter 3 Exercises and Problems Video Do: HW#10: Exercise/Problem 7 & 12	Due: 10/04 at 11:59 p.m.
	R	10/05	Chapter 3 - Job-Order Costing	Read: Chapter 3 and do LS Do: HW#11: Exercise/Problem 5 & 6 Quiz #2	Due: 10/09 at 11:59 p.m.
7	T	10/10	Exam I	Chapters 1, 15, 2 & 3	
	R	10/12	Chapter 4 - Process Costing	Read: Chapter 4 and do LS View: Chapter 4 Video	No HW
8	T	10/17	Chapter 5 - Cost-Volume-Profit	Read: Chapter 5 and do LS View: Chapter 5 Lecture and Exercises Video Do: HW#12: Exercise/Problem 6 & 7	Due: 10/18 at 11:59 p.m.
	R	10/19	Chapter 5 - Cost-Volume-Profit	Read: Chapter 5 Do: HW#13: Exercise/Problem 5, 16 & 18	Due: 10/23 at 11:59 p.m.
9	T	10/24	Chapter 13 - Relevant Costing	Read: Chapter 13 and do LS View: Chapter 13 Video Do: HW#14: Exercise/Problem 9 & 11	Due: 10/25 at 11:59 p.m.
	R	10/26	Chapter 13 - Relevant Costing	Read: Chapter 13 and do LS View: Chapter 13 Exercises and Problems Video Do: HW#15: Exercise/Problem 20, 21 & 22 Quiz #3	Due: 10/30 at 11:59 p.m.

Week	Day	Date	Class Topics	Readings, Homework, & Quiz Assignments (All HW is on Connect unless noted)	HW and Quiz Due Dates
10	M	10/30		Last day to drop with a "W"	
	T	10/31	Exam II	Chapters 4, 5 & 13	
	R	11/02	Chapter 8 - Operating Budgets	Read: Chapter 8 and do LS View: Chapter 8 Video Do: HW#16: Exercise/Problem 10	Due: 11/06 at 11:59 p.m.
11	T	11/07	Chapter 8 - Operating Budgets	Read: Chapter 8 and do LS View: Chapter 8 Exercises and Problems Video Do: HW#17: Exercise/Problem 12 & 13	Due: 11/08 at 11:59 p.m.
	R	11/09	Chapter 8 - Operating Budgets	Read: Chapter 8 Do: HW#18: Exercise/Problem 21	Due: 11/13 at 11:59 p.m.
12	T	11/14	Chapter 9 - Flexible Budget	Read: Chapter 9 and do LS View: Chapter 9 Lecture & Exercises Video Do: HW#19: Exercise/Problem 5 & 9	Due: 11/15 at 11:59 p.m.
	R	11/16	Chapter 9 - Flexible Budget	Read: Chapter 9 and do LS Do: HW#20: Exercise/Problem 10 & 11 Do: HW#21: Exercise/Problem 12, 13 & 14	Due: 11/27 at 11:59 p.m.
13	T	11/21	Quiz #5 - TBA	Do: Quiz #5	Due: 12/04 at 11:59 p.m.
	R	11/23	THANKSGIVING HOLIDAY	NO CLASSES	
14	T	11/28	Chapter 10 - Standard Costing	Read: Chapter 10 and do LS View: Chapter 10 Lecture & Exercises Video Do: HW#22: Exercise/Problem 6 & 8	Due: 12/04 at 11:59 p.m.
		11/30	Chapter 10 - Standard Costing	Read: Chapter 10 and do LS Do: HW#23: Exercise/Problem A-2 & A-10 Quiz #4	Due: 12/04 at 11:59 p.m.
15	T	12/05	Exam III	Chapters 8, 9 & 10	
	R	12/07	Review		
	S	12/09	Final EXAM	48+ Hours to take, 2 hours to complete	
				LS means LearnSmart	
				Read means: Do BEFORE Class Do means: Do ANYTIME you want but BEFORE the due date	

Again, as a reminder, LEARNSMART/SMARTBOOK DO NOT COUNT TOWARDS YOUR OFFICIAL GRADE. LearnSmart basically constitutes reading the textbook, and I do not award points for completing a task you should be doing anyway. In other words, I do not give points for reading the chapters. However, if you complete LearnSmart/Smartbook assignments consistently and by the due date, then I may round grades up at the end of the semester, as an example. If your average is 79.2, I may round your grade up to 80.