



Dillard College of Business and Administration

COURSE SYLLABUS

Managerial Accounting 2243, Sections 101, 102, 103: Fall 2021

Instructor Name: Dr. Paul A. San Miguel
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Office Location: Dillard Building 274F
Office Hours: MASKED: Tuesdays & Thursdays 8:00 a.m. – 9:30 a.m.
Wednesdays 9:00 a.m. – 11:00 a.m. & as needed
(if these times do not work for you, e-mail me 3 days/times that work for you & I will pick one.)
Class Type: Lecture (Hybrid as needed)

Course Prerequisites: Successful completion of ACCT 2143 Financial Accounting

See the Course Schedule for class topics, readings, and all assignment due dates.

Instructor Bio: My education background includes a BBA in Finance from Texas Christian University, MBA from St. Mary's University, and PhD 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 and analyzing \$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, with the context of a manufacturing environment:

- Know how inventory items are costed
- Be able to compute Total Manufacturing Costs
- Be able to compute Cost of Goods Manufactured
- Be able to compute 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, 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 978-1260709513.

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 of 14 days, but Follett should be provided with class access). 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.

[Section 101](#)

[Section 102](#)

[Section 103](#)

Required Materials

A calculator for in-class 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:

Student's performance will be assessed using the following elements: Homework, Quizzes, Projects and Activities, Attendance, and exams. Each is discussed below.

Homework: Assignments are due by midnight before the next 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 d2l 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 completed. Learnsmarts are assigned in CONNECT and d2l 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, d2l, in class, or any manner the instructor deems appropriate. Grades will be determined as shown in the following assignment chart. Quizzes are penalized 10% for each day late. Projects and Activities cannot be made up if missed.

Exams: There are four exams. Each exam will consist of multiple-choice questions, short answer, and/or problems-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 and may replace the one (1) lowest exam grade. You may be excused from the Final Exam if 1) you earn an A on Exams I, II, and III, 2) have completed 83% of all homeworks and quizzes, and 3) have no more than 3 unexcused absences and 5 tardies.

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

- To be determined: exams will either be delivered via RESPONDUS on D2L or in person.
 - If via RESPONDUS, there is monitoring and limited computer functionality during exams. Regardless, you are allowed the following: 1) A 4 – function calculator (No exceptions and one will be provided), 2) Scratch paper (provided and must be turned in/shown on Respondus), 3) Pencils, and 4) Water

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 arrangements for a missed exam before they are allowed to return to class, contact me prior to the examination to determine your eligibility for a 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 10 days after the assignment submission date.

Calculation of Grade:

Grade Item	Points	Percentage
Attendance	50	8.33%
Homework (24 in total, best 20 count at 5 points each)	100	16.66%
Quizzes (6 in total, best 5 count at 5 points each)	50	8.33%
First Exam	100	16.66%
Second Exam	100	16.66%
Third Exam	100	16.66%
Final examination	100	16.66%
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: 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 for the class(es) as a whole.

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 referral to the Dean of Students for disciplinary action, which may result in expulsion from the University. All course work 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:

- Copying someone's homework and submitting it in as your own.
- Allowing another student to copy your solutions.
- Soliciting answers from any source before, during and after an exam or quiz.
- Looking or glancing, whether on purpose or by accident, at another student's paper or answer sheet during an exam or quiz.
- Removing or taking pictures of a page or pages from an examination booklet before, during, or after an exam.
- Using a programmable calculator during an exam or quiz.
- Acquiring tests or other academic material belonging to a member of the university faculty or staff.
- Failing to report to your professor any suspicion of cheating on exams.
- Acting with intent to promote or assist cheating, including soliciting, encouraging, directing, or aiding attempts of fellow students to cheat before, during, or after an exam.
- Intentionally or negligently aiding someone taking an exam or quiz.
- Using a cellphone, smartwatch, or any electronic device as an aid to find answers while taking a test.
- Using any device to record a test, including eyeglasses, cellphones, watches, and calculators.
- Copying, disseminating, spreading, circulating, sharing, or publicizing any questions on an exam given for credit.
- Violation of exam rules and procedures.
- Academic integrity violations are grounds for being dropped from this class with an F and referral to the Dean of Students for disciplinary action, which may result in expulsion from the University.

Class Policies:

Attendance: Regular physical class attendance is expected, and roll will be taken each class. Students should read the assigned material and complete assignments prior to coming to class and be prepared to discuss and ask questions relating to 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, please contact me before that class. If you must miss a class due to illness or other emergency, please contact me as soon as possible, preferably before 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 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.

You must attend the section you are registered for with the registrar unless you have prior approval from me, regardless, you must take exams during the section you are registered for, NO EXCEPTIONS.

To receive attendance credit,

- You must physically be in class at the start of the class. If you are tardy, you will not receive credit.
- To attend class via zoom, prior DSS approval is needed, or you feel ill (even minor) that day. If you are attending class via Zoom, you must,
 - Be dressed/groomed appropriately as you would be for a face-to-face class.
 - You will be muted upon entrance in case of background noise, but you may unmute yourself for questions, or I may unmute you to call upon you during class.
 - YOU MUST BE IN FRAME FOR THE ENTIRETY OF THE CLASS.
 - Prepare 2-3 questions covering the material and post those in D2L.
 - You must meet the requirements above to receive attendance credit.

COVID:

Facemasks: Students may wear facemasks while in the Dillard Building at their discretion at any time, except when making a class presentation.

Social Distancing: In class maintain at least 6' social distancing at all times in the classroom unless you and your classmate(s) have no objections.

Symptoms: If you are feeling ill (no matter how minor), please do not attend the physical classroom session and instead attend class via the Zoom live stream. I plan to live stream every class session and have it available on d2l (watching the recording does not count as attending class unless prior approval (unlikely) is obtained. Treat our

association, i.e., student-professor, as a professional one. As you would be expected to notify your boss for an absence in advance, you should notify me, if feasible, about any absence in advance as a professional courtesy. The live stream will be available even without advance coordination.

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 from your course grade for each unexcused absence and 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 a disruptive conduct. I generally consider excessive absences to be more than three (3) absences in sequence without notifying the instructor 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. Textbook 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, including textbook and 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 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 on 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 situation 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, 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 requests 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. House Bill 1927, effective September 1st, 2021, eliminates the requirement for a conceal carry license, however, House Bill 1927 does not apply to universities. For more information regarding campus carry, please refer to the University's webpage at [MSU Texas Campus Carry Rules and 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:

In order 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 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.

Lower Grade: I reserve the right to lower any student's final grade two letter grades (i.e., A to C, C to F) for:

- A. Unpreparedness in class when called upon, or,
- B. A negative, rude, unreasonably argumentative, or inattentive attitude in class, or,
- C. Repeatedly disrupting the class for any reason, or,
- D. Repeatedly leaving and returning to your class seat during class, or,
- E. Not showing respect for fellow classmates' questions, opinions, or class presentations, or,
- F. Violation of use of electronic devices or food and drink policies listed above, or,
- G. Repeated tardiness to class or,
- H. Violation of exam rules and procedures, or,
- I. Failure to strictly adhere to MSU Covid19 classroom behavioral policies and procedures.

Course Schedule – Fall 2021 Tuesdays / Thursdays

FINAL EXAMINATION: Saturday December 4th 1:00 P.M. – 3:00 P.M.

Week	Day	Date	Class Topics	Homework & Quiz Assignments	Other Things To Do (All HW is on Connect unless otherwise noted)
1	T	08/24	Introduction & Chapter 1	Covered in class: Syllabus Chapter 1 Read: Syllabus & Chapter 1 & Do LearnSmart (LS)	Verify you have access to Connect & Scantrons. HW#1 (Connect) & HW#2 Due: 08/26 end of day (Connect)
	R	08/26	Chapter 1 & Chapter 15 – Statement of Cash Flows	Read: Chapter 1 and do LS Read: Chapter 15 (first few pages)	Last day to Change Schedule or Register
2	T	08/31	Chapter 15 – Statement of Cash Flows	Read: Chapter 15 and do LS Do: Exercise/Problem 7	HW#3 Due: 09/01 at 11:59 p.m.
	R	09/02	Chapter 15 – Statement of Cash Flows	Read: Chapter 15 Do: Exercise/Problem 2 & 4	HW#4 Due: 09/06 at 11:59 p.m.
3	M	09/06	Labor Day	No Classes Scheduled	
	T	09/07	Chapter 15 – Statement of Cash Flows	Read: Chapter 15 Do: Exercise/Problem 3 & 6	HW#5 Due: 09/08 at 11:59 p.m.
	R	09/09	Chapter 2 – Cost Concepts	Read: Chapter 2 and do LS Do: Exercise/Problem 1, 2 & 3	HW#6 & Quiz #1 Due: 09/13 at 11:59 p.m.
4	T	09/14	Chapter 2 – Cost Concepts	Read: Chapter 2 Do: Exercise/Problem 4, 5 & 11	HW#7 Due: 09/15 at 11:59 p.m.
	R	09/16	Chapter 2 – Cost Concepts	Read: Chapter 2 Do: Exercise/Problem 7 & 10	HW#8 Due: 09/20 at 11:59 p.m.
5	T	09/21	Chapter 2 – Cost Concepts	Read: Chapter 2 Do: Exercise/Problem 16	HW#9 Due: 09/22 at 11:59 p.m.
ccccc cc	R	09/23	Chapter 3 - Job-Order Costing	Read: Chapter 3 and do LS Do: Exercise/Problem 1, 2 & 3	HW#10 Due: 09/27 at 11:59 p.m.
6	T	09/28	Chapter 3 - Job-Order Costing	Read: Chapter 3 Do: Exercise/Problem 7 & 12	HW#11 Due: 09/29 at 11:59 p.m.
	R	09/30	Chapter 3 - Job-Order Costing	Read: Chapter 3 Do: Exercise/Problem 5 & 6	HW#12 & Quiz #2 Due: 10/04 at 11:59 p.m.
7	T	10/05	Exam I	Chapters 1, 15, 2 & 3	TBD: D2L Respondus or in person
	R	10/07	Chapter 4 - Process Cost	Read: Chapter 4 and do LS Do:	
8	T	10/12	Chapter 5 - Cost-Volume Profit	Read: Chapter 5 and do LS Do: Exercise/Problem 6 & 7	HW#13 Due: 10/13 at 11:59 p.m.
	R	10/14	Chapter 5 - Cost-Volume Profit	Read: Chapter 5 Do: Exercise/Problem 5, 16 & 18	HW#14 Due: 10/18 at 11:59 p.m.
9	T	10/19	Chapter 13 - Relevant Costing	Read: Chapter 13 and do LS Do: Exercise/Problem 9 & 11	HW#15 Due: 10/20 at 11:59 p.m.
	R	10/21	Chapter 13 - Relevant Costing	Read: Chapter 13 Do: Exercise/Problem 20, 21 & 22	HW#16 & Quiz #3 Due: 10/25 at 11:59 p.m.
10	M	10/25		Last day for a "W" @ 4:00 p.m. Drops after 10/25 receive an "F"	
	T	10/26	EXAM II	Chapters 4, 5 & 13	TBD: D2L Respondus or in person
	R	10/28	Chapter 8 - Operating Budgets	Read: Chapter 8 and do LS Do: Exercise/Problem 10 Do: Exercise/Problem 12 & 13	HW#17 & HW#18 Due: 11/01 at 11:59 p.m.
11	T	11/02	Chapter 8 - Operating Budgets	Read: Chapter 8 Do: Exercise/Problem 21	HW#19 Due: 11/03 at 11:59 p.m.
	R	11/04	Chapter 9 - Flexible Budget	Read: Chapter 9 and do LS Do: Exercise/Problem 5 & 9	HW#20 Due: 11/08 at 11:59 p.m.
12	T	11/09	Chapter 9 - Flexible Budget	Read: Chapter 9	HW#21

Week	Day	Date	Class Topics	Homework & Quiz Assignments	Other Things To Do (All HW is on Connect unless otherwise noted)
				Do: Exercise/Problem 10 & 11	Due: 11/10 at 11:59 p.m.
	R	11/11	Chapter 9 - Flexible Budget & Chapter 10 - Standard Costing	Read: Chapter 9 Do: Exercise/Problem 12, 13 & 14	HW#22 Due: 11/15 at 11:59 p.m.
13	T	11/16	Chapter 10 - Standard Costing	Read: Chapter 10 and do LS Do: Exercise/Problem 6 & 8	HW#23 Due: 11/17 at 11:59 p.m.
	R	11/18	Chapter 10 - Standard Costing	Read: Chapter 10 Do: Exercise/Problem A-2 & A-10	HW#24 & Quiz #4 Due: 11/22 at 11:59 p.m.
14	T	11/23	Exam III	Chapters 8, 9 & 10	TBD: D2L Respondus or in person
	R	11/25	Thanksgiving Break	No classes scheduled	
15	T	11/30	Simulation (TBD)		
	R	12/02	TBD: Review? (Final)		
	F	12/03			No homework or quizzes will be accepted after Friday 12/03 at 11:59 p.m. It is the student's responsibility to review grades posted on D2L for accuracy.
	S	12/04	FINAL EXAMINATION	1:00 p.m. – 3:00 p.m.	TBD: D2L Respondus or in person
				LS means LearnSmart	
				Read: Do BEFORE Class Do: Do ANYTIME you want, but BEFORE the due date	

Again, as a reminder, LEARNSMART/SMARTBOOK DO NOT COUNT TOWARDS YOUR OFFICIAL GRADE. The Learnsmart basically constitute 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 a 79.2, I may round your grade up to an 80.