

ACC 6210 Accounting Analysis for Decision Making, Spring 2021 - 7 Week Term 1

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Course modality: Online

Meeting Times: None

Office: AMB 311

Office Hours:
By Appointment

Course Introduction

Why does a non-accountant need to take an accounting class? Shouldn't you be able to leave the financial analysis to the "numbers" people? In reality, the decisions managers make frequently have financial impact. This class introduces you to effective tools and approaches to use when considering alternative strategies and decision making.

Course Description

The course objective is to offer today's managers' effective tools to use comparatively when considering alternative strategies and making decisions. This class is the equivalent of an insider's perspective to keeping an entity competitive. Traditional cost behavior concepts, cost-volume-profit (CVP) analysis, and product costing are updated with real world examples and decision cases. New measures for relevant costs and reflective performance reports are prepared with reporting alternatives by segment and transfer pricing. In this era of global competition, continuous improvement, process reengineering and employee empowerment, decision makers at all levels within the organization can benefit from special tools. This course will provide valuable references for comparative decision making on multiple levels.

Course Learning Objectives	Degree Program or GEC Competency Goals
Recognize the distinguishing features of management accounting and define management cost terminology.	Innovative Problem Solving Skills
Identify and evaluate concepts and methods of cost estimation, internal planning & control and performance evaluation.	Innovative Problem Solving Skills; Critical Thinking and Effective Communication Skills
Distinguish alternative methods for assigning costs for an organization's operations and when each might be appropriate.	Innovative Problem Solving Skills

Select relevant information and use appropriate cost analysis for addressing organization issues and decision-making.

Innovative Problem Solving Skills;
Critical Thinking and Effective
Communication Skills

Required Materials

Textbook(s)

Author: Braun & Tietz
Title: Managerial Accounting
Edition: 6th
Publisher: Pearson
Year: 2021
ISBN: 9780136714941 for etext with MyLab Accounting

Software/Apps/Equipment

- Computer with Microsoft Office (Word & Excel)
- Basic or financial calculator

Learning Methods and Technologies

The learning methods used in this course include the following:

- ☐ Discussion forums and/or wikis
- ☐ Synchronous (real-time) virtual meetings with peers and/or the instructor
- ☒ Streaming video
- ☐ Quizzes
- ☐ Exams
- ☐ Collaborative assignments
- ☒ Independent homework assignments
- ☒ Writing-intensive assignments
- ☐ Clinical or field work
- ☒ Other: Case studies

Student Workload Expectation

As part of the continued accreditation of Texas Wesleyan University by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC), Texas Wesleyan University adheres to a policy on awarding of academic credit and assignment of course credit hours. Based on that policy students are expected to engage in at least 11 hours of course-related work or activity each week during the 7-week term for this two (2) credit hour course.

However, some students will require more time. Regular study time is important, as well as proper homework procedures. The assignments should be considered the minimum effort; students are encouraged to answer additional questions and work additional exercises and problems. Students who encounter difficulty with topics are strongly encouraged to do additional exercises and problems from the textbook.

Course Requirements

Submitting and Returning Assignments

Assignment Submission

- Submit all your homework assignments via MyLab Accounting.
- Submit all your other assignments via Blackboard. Use the standard Microsoft® Office programs such as Word, PowerPoint, and Excel (available to you through your txwes.edu Office 365 account) to complete your assignments.
- Use the following guidelines when formatting your documents:
 - Your memos should be prepared in Word. Use a standard memorandum format with appropriate expression of ideas for professional correspondence.
 - Your calculations should be prepared in Excel. Spreadsheets should be organized and clearly labeled.

Assignment Feedback

- Feedback will be provided on assignments within 4 days after the due date.
- My feedback will be provided in MyLab Accounting for homework assignments and in Blackboard for other assignments.
- Your grades will be posted to the Blackboard Grade Center.

Communication with the Instructor

- To contact me with questions and concerns related to this course, please post to the discussion board, which I will check throughout the day. I will address questions posted after 9 p.m. on the following morning. You should also check the discussion board on a regular basis, as others in the class may be able to answer your question before I do.
- Send questions of a personal nature to me via email. I will respond to emails within 24 hours.

Assignments

- Each module has two required assignments. The homework assignment must be completed in MyLab Accounting and the other assignment (Application & Analysis or Case Study) must be completed in Blackboard. The due dates and time are provided on the course schedule at the end of the syllabus.

Evaluation & Grading

All grades will be made available to students in Blackboard.

Assignment Category	Number of Graded Items	Point Value per Item	Total Points
Homework	7	65	455
Application & Analysis	4	65	260
Case Study	3	85-100	285
Total Course Points:			1000

Final Grade	Final Points/Average
A	900 or more
B	800 - 899
C	700 - 799
D	600 - 699
F	Less than 600

Course Policies

Academic Integrity

- Cheating, plagiarism (submitting another person's material as one's own), or completing assignments for another person who will receive academic credit are not permitted. This includes the use of unauthorized books, notebooks, or other sources in order to secure or give help during an examination, the unauthorized copying of examinations, assignments, reports, or term papers, or the presentation of unacknowledged material as if it were the student's own work. Disciplinary action may be taken beyond the academic discipline administered by the course instructor. [Read the University's Academic Integrity Policy.](#)

COVID-19 Policies

- While the University plans to offer instruction face-to-face, due to Covid-19, some or all instruction for all or part of Academic Year 20-21 may be delivered remotely. Tuition and mandatory fees have been set regardless of the method of instruction and will not be refunded in the event instruction occurs remotely for any part of the Academic Year.
- Students are required to wear masks in the class at all times; should wash their hands frequently, watch and maintain adequate social distance from others.
- For your safety, you should sanitize your desk space before and after use.
- International students enrolled in hybrid courses are required to attend the in-person sections and attendance policies will be enforced.
- The University reserves the right to change the instructional modality of this course as needed in response to concerns related to COVID-19 or other public health/safety issues.

Online and Hybrid Class Attendance

- Attendance via participation is critical to a student's success in Online and Hybrid Classes. When an online or hybrid class student does not participate in consecutive online activities or does not submit consecutive assignments AND has not communicated with the instructor about the student's participation, the instructor must drop the student from the class using the Faculty Initiated Student Withdrawal process. Each instructor determines the specific number of consecutive activities or assignments that will initiate the withdrawal, according to the requirements of the particular online or hybrid class.
- For this class, any student who has not logged into an online course within one week of the start date of the course will be dropped from the class roster for nonattendance. Additionally, any student who fails to complete coursework which in the aggregate constitutes 10% or more of the course grade during the term may be dropped from the course for nonattendance. The last date of a student's attendance will be the date the student last logged into the course and completed an academically related activity.

Other University Policies

- Links to selected University policies are available in [Blackboard under the Student Resources tab](#). The current Texas Wesleyan University [Catalog](#) and [Student Handbook](#) contain all University policies.

Note: Course syllabi are intended to provide students with basic information concerning the course. The syllabus can be viewed as a "blueprint" for the course. Instructors will inform students of any changes concerning examinations, the grading or attendance policies, or changes in project assignments.

Schedule

Module	Learning Activities	Assessments/Due Dates
Module 0: Getting Started	Read: Course Syllabus Do: Practice HW	<ul style="list-style-type: none"> n/a
Module 1: Management Accounting and Costs	Read: Textbook Reading (Ch 1 & 2) Do: Reading Guide (Ch 2) Watch: Lecture & Demonstration Videos	Due Sunday, Jan 17 at 11:59 pm <ul style="list-style-type: none"> Homework Assignment Application & Analysis
Module 2: Job Costing	Read: Textbook Reading (Ch 3) Do: Reading Guide (Ch 3) Watch: Lecture & Demonstration Videos	Due Sunday, Jan 24 at 11:59 pm <ul style="list-style-type: none"> Homework Assignment Application & Analysis
Module 3: Cost Behavior	Read: Textbook Reading (Ch 6) Do: Reading Guide (Ch 6) Watch: Lecture & Demonstration Videos	Due Sunday, Jan 31 at 11:59 pm <ul style="list-style-type: none"> Homework Assignment Case Study
Module 4: Cost-Volume-Profit Analysis	Read: Textbook Reading (Ch 7) Do: Reading Guide (Ch 7) Watch: Lecture & Demonstration Videos	Due Sunday, Feb 7 at 11:59 pm <ul style="list-style-type: none"> Homework Assignment Case Study
Module 5: Decision Making	Read: Textbook Reading (Ch 8) Do: Reading Guide (Ch 8) Watch: Lecture & Demonstration Videos	Due Sunday, Feb 14 at 11:59 pm <ul style="list-style-type: none"> Homework Assignment Application & Analysis
Module 6: Budgeting	Read: Textbook Reading (Ch 9) Do: Reading Guide (Ch 9) Watch: Lecture & Demonstration Videos	Due Sunday, Feb 21 at 11:59 pm <ul style="list-style-type: none"> Homework Assignment Application & Analysis
Module 7: Performance Evaluation	Read: Textbook Reading (Ch 10) Do: Reading Guide (Ch 10) Watch: Lecture & Demonstration Videos	Due Saturday, Feb 27 at 11:59 pm <ul style="list-style-type: none"> Case Study Due Sunday, Feb 28 at 11:59 pm <ul style="list-style-type: none"> Homework Assignment