Overview of the Course

Management Accounting is a vital and interesting subject. You’ll soon see that knowing these concepts will be useful to you in your later business life as well as your personal life. This course is designed to give you an overview of managerial accounting principles. Meant for both accounting majors and non-majors, it introduces the use of accounting data in planning, control and decision making. The use of financial and non-financial data will be presented in the context of decision making models.

Course Prerequisites
ACCT 2103, ENGL 1113, and MATH 1513 or equivalent

Course Goals
• To give students an understanding and appreciation of the role of the management accountant in the organization.
• To help students understand and apply the concepts and tools of management accounting to basic business problems.
• To help students improve their critical thinking skills by giving them practice in addressing both structured and unstructured problems.

Learning Objectives: BSBA Program Goals
By the end of the course, the students are expected to be able to:
• Prepare product costing statements for planning and control: Business Knowledge and Competency
• Analyze financial information for decision support: Critical Thinking
• Apply a wide variety of management accounting models: Critical Thinking
• Compare and contrast basic methods of cost allocation: Business Knowledge and Competency
• Compare and contrast basic methods of product and service costing and income statement preparation: Business Knowledge and Competency
• Determine relevant costs for management decision making: Critical Thinking.
Texts and Supplementary Materials

Required Text
Mowen, Hansen and Heitger, *Cornerstones of Managerial Accounting*, 5e, with the CNOW course pack. Options for getting your textbook/CNOW password are as follows.

(1) drop by the bookstore on the Stillwater campus and get a package (text and CNOW password) for ACCT2203:503. (We are NOT using the same materials as the on-campus classes. Be sure to look for the Mowen, et al. textbook package. This must be the 5th edition.)
(2) or follow the instructions on page 9 of this syllabus to purchase the textbook and the CengageNOW access code. (While you can print out the e-book, it is not in a paper format now.)

QUESTIONS? Please email me – I’ll be happy to help you with this.

Grading Policy
The grades in this class break down as follows:
Homework on CNOW (10 at 20 pts. each) 200 points
Online quizzes (7 at 20 pts. each) 140 points
Exams (3 exams at 220 pts. each) 660 points
Total Points 1,000 points

Letter grades will be assigned according to the following point-based scale.
900 – 1,000 = A
800 – 899 = B
650 - 799 = C
500 - 649 = D
0 - 499 = F

Description of Course Requirements

Video Modules
There are 20 videotaped module sets for this class and they can be found under the “Content” tab of our d2l course. On these, I lecture about the material we are covering and also work problems to show you how to set them up and solve for answers. A list of chapters in the textbook and their associated modules are given on this syllabus. In these modules there are: a lecture video and two or more exercise videos. Your assignment is to watch all of the videos. (I broke them into separate videos so they would be shorter, easier for you to watch, and easier for you to locate material you need to review multiple times.) On the lecture video, I explain the material we are covering and also work sample problems to apply the concepts. On the exercise videos I work through exercises that are similar to your homework and test questions. The purpose is to show you how to set up the problems and solve for answers. (A word file with all extra exercises and solutions can be found on your d2l home page.) Please watch every assigned module carefully, making sure you understand the material and the examples and extra exercises. Each module (other than Module 1) ends with several sample problems that are worked out completely. The modules vary in length. To keep each at a manageable amount of time, there may be more than one module per chapter. This should also make it easier for you to locate and review a module that might be more difficult for you.

Module 20, Time Value of Money, is an optional module that accompanies Module 19 – Capital Investment Decision Making. If you are familiar with time value of money concepts, and can calculate present and future values using the present value tables given in the text, you can skip this module.
CengageNOW Homework Assignments
These are homework exercises assigned on the “Tentative Schedule” page of this syllabus. The exercises noted for CengageNOW (abbreviated CNOW) must be completed and turned in online by the due date for the assignment. Instructions for registering for CNOW are given on page 9 of this syllabus.

• If you register for CNOW by January 24, you can take the Registration Bonus Quiz on CNOW and get 10 extra credit points.
• There are 13 CNOW assignments, each is worth 20 points.
• The three lowest CNOW assignments will be dropped when figuring your final course grade. Only the top ten CNOW assignments count.
• You can complete any of the first twelve assignments late (until the due date for the very last assignment) for a 50% grading penalty. In other words, if you take the assignment late and make 20 points; you will receive 10 points after the late penalty. Important note: If you submit an assignment on time and get at least 10 points, do not try to redo it late. At that point, you will only be able to get a maximum of 10 points.
• Do you feel lucky? Then you can submit your assignments by the last minute of the final due date time. Otherwise, it’s a good idea to get your CNOW assignments finished and submitted ahead of time – you never know when a computer will crash, a server will go down, you’ll get sick or busy with other things, etc.
• CNOW assignments are due on Saturdays by 5 pm. However, CNOW has been programmed to allow you to submit them up to 11 pm or so. Think of these as “grace minutes” – the assignments still get full credit as long as they are submitted by the final CNOW deadline. (Hint: Check CNOW to see what it thinks your deadline is. There may be different ones depending on the time zone you are in.) The last week’s CNOW assignment is due on Saturday, May 2. This is the final due date for all late CNOW assignments, as well.

Once you’ve registered with CNOW, you can log in each time at:
http://login.cengage.com

Quizzes
There are eight 20-point quizzes scheduled throughout the semester.
• You have as long as 60 minutes to take each quiz.
• You have 5 attempts to take each quiz. (That is, if you don’t score well the first time, you can take the quiz up to 4 more times. Your highest score will be recorded.)
• The top seven quiz grades will count toward your final grade.
• These quizzes can be taken using any computer of your choice.
• The Respondus Lockdown Browser must be used. (One objective of the quizzes is to give you practice using a lock-down browser on d2l. Complete instructions on how to access the quizzes are given in a word file on your d2l home page.)
• You may use books, notes, etc. to take the quizzes. (This is unlike the exams which must be taken at approved testing centers and for which you cannot use any books or notes.)
• All quiz assignments are due on Saturdays by 5 pm. However, I’ve programmed d2l to allow you to submit them up to 11 pm or so. Think of these as “grace minutes” – the quizzes still get full credit as long as they are submitted by the final deadline.
• Once the quiz due date has passed, it cannot be accessed again.

There is an extra credit (10 points) Written Communication Quiz on d2l. You have an unlimited number of attempts to take it by Saturday, May 2. This quiz is designed to highlight common written communication problems encountered by our students. Please take the quiz as often as you need to. Be sure to check for feedback after you complete each attempt.
Exams
There are three proctored exams during this semester. The exams are scheduled on the “Tentative Schedule” page of the syllabus. You must take each exam at an approved testing center. Be sure to make your appointments to take your exams ahead of time. Your exams are labeled “Exam 1,” “Exam 2,” and “Exam 3.” There may be other exams with different labels, like Exam 1+50 or SPNR-1. These are special exams for students with documented issues (e.g., from Student Disability Services). If I have not told you specifically that these exams are for you, you will NOT take them.

You may choose to take the exams on any day of the scheduled testing window. You may not take the exam after its last scheduled date. Notice that Exams 1 and 2 are scheduled for either a Thursday, Friday, Monday, Tuesday, or Wednesday (Exam 3 is scheduled for the Monday through Friday of the last week). You can choose to take the exam on any of those days. (Basically, you have a one-week testing window. I am assuming that your Testing Center is not open on a Saturday or Sunday, but if it is, no problem. You can still take the exams during their testing windows.)

TESTING CENTER FOR EXAMS: Upon enrolling each semester, complete the appropriate proctor form(s) located on the Spears School of Business Distance Learning website: http://spears.okstate.edu/distance/forms/. Contact the Spears School Distance Learning office at spearsdistance@okstate.edu, or call (405) 744-4048 if you have any questions regarding the proctoring process. You may also visit http://spears.okstate.edu/distance/guide.

Let the Spears Distance Learning Office know your testing center plans as soon as possible so they can send your exams to your proctor. Please contact the Distance Learning Office for any questions on finding testing centers or setting up exams. (Their contact information is at the top of the first page of this syllabus.) If you change your testing center during the semester, you MUST notify the Spears School of Business Distance Learning Office of your new testing center.

The exam content will be largely based on video lectures and readings. Quizzes, Multiple Choice Exercises at the end of each chapter (answers in word file on d2l home page), and CNOW Cornerstone Exercises are excellent practice for the exams. The exams are objective – consisting of all multiple choice questions. The exams are taken online using the lock-down browser in d2l. (To give you practice with the lockdown browser and online exam format, all the quizzes will also use this format – BUT the quizzes can be taken on a computer of your choosing. You do NOT need to use a testing center for the quizzes.)

NOTE: For ACCT2203, only nonprogrammable calculators may be used on exams. Using a programmable calculator (a calculator with the ability to input and store text) on an exam is considered blatant cheating and is considered sufficient cause for assigning “F!” to that student for the overall course grade. A programmable (forbidden) calculator is defined as one that has the 26 letters of the alphabet on it. If your calculator has those – it cannot be used for any of the exams. Smart phones cannot be used for any reason. If your calculator has some letters, but not all, it is fine. If you show up at the testing center without an approved calculator, no problem. You can easily do the math by hand (i.e. without a calculator).

Make-up Policy
Students are expected to take each exam on the dates given and submit each assignment in a timely manner. If for any reason a student cannot do that, the comprehensive final exam will serve as the makeup for any one missed exam. There are no make-ups for a missed homework assignment. Instead, the three lowest homework assignment grades will be dropped. There are no make-ups for missed quizzes. However, the lowest quiz grade will be dropped in computing your final grade.
University Policy
Drop Policy Information about university drop policy and dates is at this website: http://registrar.okstate.edu/ Click on “class schedules,” and “short, internet, and outreach courses” To drop this course, contact the Registrar’s office, (405) 744-6876, or drop through SIS (Student Information Services).

Academic Integrity
Oklahoma State University is committed to the maintenance of the highest standards of integrity and ethical conduct of its members. This level of ethical behavior and integrity will be maintained in this course. Participating in a behavior that violates academic integrity (e.g., unauthorized collaboration, plagiarism, multiple submissions, cheating on examinations, fabricating information, helping another person cheat, unauthorized advance access to examinations, altering or destroying the work of others, and fraudulently altering academic records) will result in your being sanctioned. Violations may subject you to disciplinary action including the following: receiving a failing grade on an assignment, examination or course, receiving a notation of a violation of academic integrity on your transcript (F!), and being suspended from the University. You have the right to appeal the charge. Contact the Office of Academic Affairs, 101 Whitehurst, 405-744-5627, http://academicintegrity.okstate.edu/.

Accessibility and OSU Student Disability Services
Any student in this course who has a disability that may prevent him or her from fully demonstrating his or her abilities should contact the instructor as soon as possible, so we can discuss accommodations necessary to ensure full participation and facilitate your educational opportunity. For more information please go to: http://sds.okstate.edu.

Gateway Exam
The Accounting Gateway Exam is a prerequisite for ACCT 3013, 3103, 3203 and 3603, if you intend on taking any of these courses at OSU you will need to pass the Gateway Exam PRIOR to enrolling in the above course. The Gateway Exam covers concepts taught in ACCT 2103 and ACCT 2203 and we suggest you take the Exam immediately after completing ACCT 2203. You can find information about the gateway exam at http://spears.okstate.edu/accounting/degrees/undergrad/gateway/ please email Monika Turek at gatewayexam@okstate.edu with any additional questions.

Internet Netiquette Guidelines
A melding of the words "network" and "etiquette", netiquette refers to the manner in which communication is conveyed in an electronic environment. Here are some guidelines for communication within this course:

• REFRAIN FROM USING ALL CAPS. It is considered SHOUTING when communicating online.
• Do not post or forward offensive or racially insensitive jokes or comments.
• Be careful with humor and sarcasm.
• Don’t respond to personal attacks: Contact the instructor for action and referral.
• Always add in the subject line a concise statement describing the email or discussion post.
• Respect others' opinions. If you disagree with what another has said, post your thoughts in an objective, respectful manner. Do not make remarks that can be taken personally.
• Reflect upon the text you have entered before posting.
• Keep the discussion within the scope of the course material.
• Communication should be grammatically correct. Adhere to correct sentence structure, grammar, and spelling conventions. Proofread for errors before posting a message.
• Before you respond to a threaded message, read all the messages related to that message that have been previously posted.
• Send out an email to a group using the blind carbon copy field – BCC does not allow your recipients to view who was sent the email.
Chapter 1  Module 1, Introduction to Management Accounting

Chapter 2  Module 2, Basic Concepts and Terms
          Module 3, Basic COGM, COGS, and Income Statements

Chapter 3  Module 4, Cost behavior basics
          Module 4B, Scatterplot method, Regression

Chapter 4  Module 5A, Cost-Volume-Profit Analysis
          Module 5B, Margin of safety and Leverage

Chapter 5  Module 6, Basic Overhead and ABC Overhead
          Module 7, Basic Job-Order Costing

Chapter 6  Module 8, Basic Process Costing

Chapter 7  Module 9, Activity-Based Costing
          Module 10, Activity-Based Management

Chapter 8  Module 11, Variable Costing and Absorption Costing
          Module 12, Inventory management and EOQ

Chapter 9  Module 13A, Budgeting, Part I
          Module 13B, Budgeting, Part II

Chapter 10 Module 15, Standard Costing: DM and DL variances

Chapter 11 Module 14, Flexible budgeting

Chapter 12 Module 16, ROI, Residual income, EVA
          Module 17, Transfer Pricing

Chapter 13 Module 18A, Relevant Costing and Short Run Decision-Making, Part I
          Module 18B, Relevant Costing and Short Run Decision-Making, Part II
          Module 18C Relevant Costing and Short Run Decision-Making, Part III

Chapter 14 Module 19, Capital Investment Decisions
          Module 20, Time Value of Money
<table>
<thead>
<tr>
<th>Week</th>
<th>Topic</th>
<th>Read/Watch</th>
<th>CNOW Assignments Due Saturdays by 5 pm.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 11</td>
<td>Introduction, Cost terminology, COGM, COGS, Income Statements,</td>
<td>Text Chs. 1 &amp; 2 Modules 1, 2, &amp; 3</td>
<td>Jan. 17: Hwk-Ch02-33, 34, 35, 37, 39 &amp; 40</td>
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<tr>
<td>Jan. 18</td>
<td>Cost behavior</td>
<td>Text. Ch. 3 Modules 4 &amp; 4B</td>
<td>Jan. 24: Hwk-Ch03-23, 24, 30, 35, 36, 37 Quiz 1</td>
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<tr>
<td>Jan. 25</td>
<td>Cost-Volume-Profit Analysis;</td>
<td>Text Chs. 4 Modules 5A &amp; 5B</td>
<td>Jan. 31: Hwk-Ch04-24, 26, 27, 28, 29, 32, 36 Quiz 2</td>
</tr>
<tr>
<td>Feb. 1</td>
<td>Overhead application, Job order costing</td>
<td>Text Ch. 5 Modules 6 &amp; 7</td>
<td>Feb. 7: Hwk-Ch05-31, 32, 33, 36, 38, 39 Quiz 3</td>
</tr>
<tr>
<td>Feb. 5-11</td>
<td>Exam 1- Proctored, taken at your Testing Center</td>
<td>Covers: Chapters 1-5 Modules 1-7</td>
<td>No books or notes. Only nonprogrammable calculator.</td>
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<td>(your choice)</td>
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<tr>
<td>Feb. 8</td>
<td>Process costing</td>
<td>Text Ch. 6 Module 8</td>
<td>Feb. 14: Hwk-Ch06-33, 34, 35, 36, 37, 39</td>
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<td>Feb. 15</td>
<td>Activity-based costing, Activity-based management</td>
<td>Text Ch. 7 Modules 9 &amp; 10</td>
<td>Feb. 21: Hwk-Ch07-37, 38, 39, 40, 42, 47 Quiz 4</td>
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<td>Feb. 22</td>
<td>Variable &amp; Absorption Costing, Inventory</td>
<td>Text Ch. 8 Modules 11 &amp; 12</td>
<td>Feb. 28: Hwk-Ch08-22, 23, 25, 26, 31, 32, 33 Quiz 5</td>
</tr>
<tr>
<td>Mar. 1</td>
<td>Profit Planning (Budgeting), and Flexible Budgeting</td>
<td>Text Ch. 9 Modules 13A &amp; 13B</td>
<td>Mar. 7: Hwk-Ch09-36, 37, 38, 39, 42, 43, 45</td>
</tr>
<tr>
<td>Mar. 8</td>
<td>Flexible Budgeting</td>
<td>Text Ch. 11 (pp. 476-484 &amp; 494-499) Module 14</td>
<td>Mar. 14: Hwk-Ch11-30, 31, 32, 33 Quiz 6</td>
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<td>SPRING BREAK MARCH 16-20</td>
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<tr>
<td>Mar. 19-25</td>
<td>Exam 2- Proctored, taken at your Testing Center</td>
<td>Covers: Chapters 6-9 &amp; 11 Modules 8-14</td>
<td>No books or notes. Only nonprogrammable calculator.</td>
</tr>
<tr>
<td>Mar. 22</td>
<td>Standard costing</td>
<td>Text Ch. 10 Module 15</td>
<td>Mar. 28: Hwk-Ch10-28, 29, 30, 33, 35</td>
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<td>Mar. 29</td>
<td>Performance evaluation, ROI, Residual income,</td>
<td>Text Ch. 12 Module 16</td>
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<td>Date</td>
<td>Topic</td>
<td>Text/Module Details</td>
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<td>Apr. 5</td>
<td>Transfer pricing</td>
<td>Text Ch. 12 Module 17</td>
<td>Apr. 11</td>
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<tr>
<td>Apr. 12</td>
<td>Relevant Costing for short-run decision making</td>
<td>Text Ch. 13 Modules 18A, 18B, &amp; 18C</td>
<td>Apr. 25</td>
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<tr>
<td>Apr. 19</td>
<td>Relevant Costing for short-run decision making</td>
<td>Text Ch. 13 Modules 18A, 18B, &amp; 18C</td>
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<tr>
<td>Apr. 26</td>
<td>Capital investment decision making, time value of money</td>
<td>Text Ch. 14 Modules 19 &amp; 20</td>
<td>May 2</td>
</tr>
<tr>
<td>Feb. 5-11</td>
<td>Exam 1 – Thursday, Friday, Monday, Tuesday or Wednesday</td>
<td>Chapters 1 - 5 Video modules 1 - 7</td>
<td>Mar. 19-25</td>
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<tr>
<td>Mar. 19-25</td>
<td>Exam 2 – Thursday, Friday, Monday, Tuesday or Wednesday</td>
<td>Chapters 1 - 5 Video modules 1 - 7</td>
<td>May 4-8</td>
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What is CengageNOW?

CengageNOW is a powerful resource for Success!

CengageNOW includes a variety of tools--all combined in one easy-to-use resource designed to improve your grades. Some resources get you prepared for class and help you succeed on homework, and others show you specific areas where you can work to improve. Get Started Today!

**Registration**

1. Connect to [http://login.cengagebrain.com/course/E-228HE5BA5GFP4](http://login.cengagebrain.com/course/E-228HE5BA5GFP4)
2. Follow the prompts to register your CengageNOW course.

**Payment**

After registering for your course, you will need to pay for access using one of the options below:

Online: You can pay online using a credit or debit card, or PayPal.

Bookstore: You may be able to purchase access to CengageNOW at your bookstore. Check with the bookstore to find out what they offer for your course.

Free Trial: If you are unable to pay at the start of the semester you may choose to access CengageNOW during your free trial. After the free trial ends you will be required to pay for access.

Please note: At the end of the free trial period, your course access will be suspended until your payment has been made. All your scores and course activity will be saved and will be available to you after you pay for access.

If you already registered an access code or bought CengageNOW online, the course key to register for this course is: E-228HE5BA5GFP4
THE SPRING 2015 SYLLABUS ATTACHMENT IS NOT YET READY. I WILL POST IT WHEN IT BECOMES AVAILABLE.