Overview of the Course
Cost management is vitally important to business today. This course is designed to take the principles you learned in principles of management accounting further and give you a good grounding in cost accounting concepts and models. Meant primarily for accounting majors, it emphasizes the accounting necessary to record and use costs for 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, ACCT2203, and a passing score on the Accounting Gateway Exam.

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 and determine the appropriate use of each: Critical Thinking
- Compare and contrast various methods of cost allocation: Business Knowledge and Competency
- Compare and contrast alternative methods of product and service costing and income statement preparation and determine the appropriate conditions for their use: Business Knowledge and Competency
- Determine and apply relevant costs for management decision making: Critical Thinking.
Texts and Supplementary Materials

Required Text

Hansen and Mowen, *Cornerstones of Cost Management*, 3e. We are using the third edition, be sure to get this edition. Options for getting your textbook are as follows.

(1) Drop by the bookstore on the Stillwater campus and get the text. We are NOT using the same materials as the on-campus classes, so be sure that you get our package. Also, be sure that the CNOW pamphlet with access code is packaged with the textbook. (If not, see option 2 below.) Be sure to check the bookstore items carefully to ensure that they are for our class and use our book. The bookstore makes mistakes, do not buy the wrong thing. Once you get the textbook package, take out your access code pamphlet and follow the registration instructions on page 9 of this syllabus.

(2) or follow the instructions on page 9 of the syllabus to register for CengageNOW and purchase the CengageNOW access code. This includes an electronic text. While you can print out the e-book, it is not in a paper format now. We are using the THIRD edition - not the second.

**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 (8 at 10 pts each) 80 points
- Exams (3 exams at 240 pts each) 720 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 21 videotaped modules for this class, you can find them on our D2L course under the “Content” tab. 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.) A list of chapters in the textbook and their associated modules is given in this syllabus. Please watch every assigned module carefully, making sure you understand the material and the examples and extra exercises. Each module (other than Modules 0 and 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.
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 logging onto the CNOW site and completing your homework 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. See page 9 of this syllabus for instructions for registering.
- There are 12 CNOW assignments, each is worth 20 points.
- The two lowest CNOW assignments will be dropped when figuring your final course grade. Only the top 10 CNOW assignments count.
- You can complete any of the CNOW 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.
- 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.
- All 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.
- You have up to 5 attempts for each CNOW assignment. The highest score will be recorded.

Once you’ve registered with CNOW, you can log in each time at:

http://cengage.com/login

Quizzes
There are nine 10-point quizzes scheduled throughout the session.

- 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 eight 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 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 D2L deadline (when is that? Check your D2L site to see. Again, different time zones might look a bit different, but all cut off at the same moment.)
- Once the quiz due date has passed, they cannot be accessed again.

Written Communication Quiz
This is a quiz covering common issues in written communication identified by SSB faculty. The quiz is located on d2l and does NOT require the use of the Respondus Lockdown Browser. You have up to 60
minutes to take this quiz and it may be taken as many times as you like until the final due date (May 2). The top score will be recorded. It is worth 10 extra credit points.

Exams
There are three proctored exams during this session. 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, as slots fill up quickly.

Exams 1 and 2 have a week-long testing window. Exam 3 can be taken at any time during Final Exam week. Any student may choose to take the exams at any time during the testing window. Let me know if you need a very early testing date. Otherwise, just relax and take the exam any time during the approved testing period. You may not take the exam after its last scheduled date.

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 speardsdistance@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 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 ACCT3203, 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.

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 exam for any one missed exam. There are no make-ups for missed quizzes. Instead, the lowest quiz grade will be dropped in computing your final grade. There are no makeups for missed or late CNOW assignments. Instead, the lowest two 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
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
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 about OSU Student Disability Services, please go to: http://sds.okstate.edu.

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 and Module Topic List
ACCT3203: Management Accounting
Video Course Through Spears Distance Learning

Module 0 - Resources for ACCT3203

Chapter 1  Module 1 - Introduction

Chapter 2  Module 2- Cost terms - review
Module 3-Cost of goods manufactured and sold statements, Income statement

Chapter 3  Module 4-Cost behavior, high-low method,
Module 5-Scatterplot, regression, goodness of fit

Chapter 4  Module 6-Plantwide and departmental overhead application
Module 7-ABC

Chapter 5  Module 8-Job order costing, including journal entries

Chapter 6  Module 9-Process costing, including journal entries, spoilage

Chapter 7  Module 10A-Support department cost allocation, single & dual charging rates
Module 10B-Support department cost allocation, Direct, Step, & Algebraic Methods
Module 11-Joint and by-product costing

Chapter 8  Module 12-Budgeting, operational budgets
Module 13-Budgeting, financial budgets
Module 14-Flexible budgeting

Chapter 9  Module 15A-Standard costing, direct materials & direct labor variances,
Module 15B-Mix and yield variances
Module 16-Overhead variances, journal entries to close

Chapter 10  Module 17A-Decentralization, ROI, residual income, EVA
Module 17B-Transfer pricing

Chapter 16  Module 18A-CVP basics
Module 18B-CVP analysis

Chapter 17  Module 19-Tactical decision making

Chapter 18  Module 20-Absorption and variable costing
Module 21-Pricing and profitability analysis
<table>
<thead>
<tr>
<th>Week</th>
<th>Topic/D2L Quizzes</th>
<th>Read/Watch</th>
<th>CNOW Assignments/D2L Quizzes due Saturdays by 5 pm</th>
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</thead>
<tbody>
<tr>
<td>Jan. 11</td>
<td>Introduction, Cost terminology, COGM, COGS, Income statements</td>
<td>Text Ch.s 1, 2 Modules 1, 2, 3</td>
<td>Jan. 17:</td>
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<td>Jan. 17:</td>
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<td>Hwk-Ch02-13, 15, 16, 17, 28</td>
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<td>Jan. 18</td>
<td>Cost behavior basics and statistical analysis</td>
<td>Text Ch. 3 Modules 4 &amp; 5</td>
<td>Jan. 24:</td>
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<td>Hwk-Ch03-10, 17, 18, 19, 20, 22 Quiz 1</td>
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<td>Jan. 25</td>
<td>Plantwide &amp; departmental overhead application, ABC</td>
<td>Text Ch. 4 Modules 6 &amp; 7</td>
<td>Jan. 31:</td>
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<td>Hwk-Ch04-10, 12, 15, 28, 29</td>
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<td>Feb. 1</td>
<td>Job order costing</td>
<td>Text Ch. 5 Module 8</td>
<td>Feb. 7:</td>
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<td>Feb. 7:</td>
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<td>Hwk-Ch05-11, 12, 16, 18, 26 Quiz 2</td>
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<td>Feb. 5-11</td>
<td>Exam 1- Proctored, taken at your Testing Center</td>
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<td>Feb. 14:</td>
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<td>Hwk-Ch06-20, 21, 22, 23, 31, 32 Quiz 3</td>
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<td>Feb. 8</td>
<td>Process costing</td>
<td>Text Ch 6 Module 9</td>
<td>Feb. 21:</td>
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<td>Feb. 15</td>
<td>Support department cost allocation</td>
<td>Text Ch 7 Modules 10A &amp; 10B</td>
<td>Feb. 21:</td>
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<td>Feb. 22</td>
<td>Joint and By-product costing</td>
<td>Text Ch. 7 Module 11</td>
<td>Feb. 28:</td>
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<td>Hwk-Ch07-20, 21, 22, 23, 24, 25, 26, 27 Quiz 4</td>
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<td>Mar. 1</td>
<td>Profit Planning (Budgeting)</td>
<td>Text Ch. 8 Modules 12, 13, &amp; 14</td>
<td>Mar. 7:</td>
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<td>Hwk-Ch08-16, 17, 22, 23, 24, 27, 28 Quiz 5</td>
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<td>Mar. 8</td>
<td>Standard costing, direct materials &amp; direct labor variances, mix &amp; yield, and overhead variances</td>
<td>Text Ch. 9 Modules 15A, 15B, &amp; 16</td>
<td>Mar. 14:</td>
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<td>Hwk-Ch09-14, 15, 16, 17, 19, 20, 22 Quiz 6</td>
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<td>SPRING</td>
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<td>MARCH</td>
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<td>16-20</td>
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<td>Mar. 22</td>
<td>Performance evaluation, ROI, Residual income</td>
<td>Text Ch. 10 Modules 17A &amp; 17B</td>
<td>Mar. 28:</td>
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<td>Mar. 28:</td>
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<td>Hwk-Ch10-8, 9, 10, 12, 13, 14, 17 Quiz 7</td>
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<td>Mar. 26-</td>
<td>Exam 2- Proctored, taken at your Testing Center</td>
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<td>Apr. 1</td>
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<td>Mar. 29</td>
<td>Cost-volume-profit analysis</td>
<td>Text Ch. 16 Module 18A</td>
<td>Apr. 4:</td>
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<td>Apr. 5</td>
<td>Cost-volume-profit analysis</td>
<td>Text Ch. 16 Module 18B</td>
<td>Apr. 11:</td>
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<td>Hwk-Ch16-8, 11, 16, 18, 21, 22, 33 Quiz 8</td>
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<td>Apr. 12</td>
<td>Relevant Costing for short-run decision making</td>
<td>Text Ch. 17 Module 19</td>
<td>Apr. 18:</td>
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<td>Apr. 18:</td>
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<td>Date</td>
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<td>Apr. 19</td>
<td>Pricing and profit variances</td>
<td>Text Ch. 18 Modules 20 &amp; 21</td>
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<tr>
<td>Apr. 26</td>
<td>Pricing and profit variances</td>
<td>Text Ch. 18 Modules 20 &amp; 21</td>
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<tr>
<td>May 2</td>
<td>(Last day for late homework)</td>
<td>Hwk-Ch18-15, 16, 18, 20, 31 Quiz 9</td>
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<tr>
<td>May 4-8 (your choice)</td>
<td>Exam 3- Proctored, taken at your Testing Center</td>
<td>Comprehensive, major emphasis on Ch. 16-18, and Modules 18-21</td>
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**EXAMS: Please bring a non-programmable calculator and pencils/pens to your testing center for Exams 1, 2, and 3.**

<table>
<thead>
<tr>
<th>Date</th>
<th>Exam Description</th>
<th>Covers:</th>
<th>Must take at your testing center. No books or notes. Only nonprogrammable calculator.</th>
</tr>
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<tbody>
<tr>
<td>Feb. 5-11 (Thursday through Wednesday)</td>
<td>Exam 1- Proctored, taken at your Testing Center</td>
<td>Chapters 1-5 Modules 1-8</td>
<td>Must take at your testing center. No books or notes. Only nonprogrammable calculator.</td>
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<tr>
<td>Mar. 26-Apr. 1 (Thursday through Wednesday)</td>
<td>Exam 2- Proctored, taken at your Testing Center</td>
<td>Ch. 6-10 Modules 9-17</td>
<td>Must take at your testing center. No books or notes. Only nonprogrammable calculator.</td>
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<tr>
<td>Monday through Friday, May 4-8</td>
<td>Exam 3- Proctored, taken at your Testing Center</td>
<td>Comprehensive, major emphasis on Ch. 16-18, and Modules 18-21</td>
<td>Must take at your testing center. No books or notes. Only nonprogrammable calculator.</td>
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</tbody>
</table>
ACCT3203-Spring, 2015 – How to Register for Our Class on CengageNOW:

Cost online 2015-Spr
Instructor(s): Maryannemowen(Administrator) Maryannemowen(Administrator)
Start Date: 01/05/2015

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-228H3MZP57Y82
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-228H3MZP57Y82
THE SPRING 2015 SYLLABUS ATTACHMENT IS NOT YET READY. I WILL POST IT WHEN IT BECOMES AVAILABLE.