

**ACC 2100 Managerial/Cost Accounting I Syllabus**  
**WINTER 2018**  
**School of Business Administration Oakland University**  
**TH 1:00-2:47PM**  
**SFH 163**

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**Office Hours:** Wednesdays 3:30-5:30pm; other time by appointment

### **Course Objectives**

Managerial accounting is distinct from the financial accounting course you have already taken in that it deals with the internal use of accounting information for decision making and control as opposed to the external financial reporting for investors, lenders, governmental agencies and other stakeholders. While financial accounting used a set of rules and conventions (GAAP) to produce a fairly standardized set of “financial statements,” managerial accounting is not bound by any formal rules and adheres to the “Economic Darwinism” principle that accounting systems survive because they produce benefits greater than the cost.

We will examine the use of cost information to make business decisions and manage business operations. It is user oriented and focuses on issues that are important to managers for planning and decision making, for economic evaluation of business activities and for product costing/pricing. You will be introduced to concepts such as fixed vs. variable costs, direct vs. indirect costs, overhead allocation, full absorption costing, variable costing, the fundamentals of job order and process costing, activity based costing, and incremental/relevant cost analysis.

We also examined the problem of management control, i.e., how accounting is used to motivate, evaluate, and reward managerial performance. We will use techniques like budget preparation, flexible budgeting, variance analysis, and overhead allocation to discuss how managers use the accounting system to manage their business.

### **Required Textbook and Supplies**

1. Garrison, Noreen, Brewer, Managerial Accounting, 16<sup>th</sup> edition, McGraw-Hill Irwin
2. A simple calculator is required for in-class practice and for use in exams.

### **Course Structure**

We will focus on the following sequence of activities as we progress through the text:

- Learn the vocabulary and the concepts (read the textbook prior to class)
- Apply the concepts so that you become competent at the mechanics of problem solving (attempt the homework problems prior to class)
- Analyze problems/cases interactively to give practice at thinking on your feet and articulating the logic behind your reasoning

I encourage you to work together on learning the material for this course. Quizzes, exams and computer project will require individual work.

Homework will not be graded. Instead, there will be periodic quizzes based on the homework problems. This puts a significant burden on you to use the homework as a constructive learning device. It is not useful to simply review the solutions to homework problems and assume you understand. You should make a significant attempt on your own and then use the solutions judiciously.

I teach strictly by example, so class time will be used primarily to do problems although I will spend some time on concepts and context. In-class problems are intended to be a cooperative venture, i.e., I will call on you to help me solve these problems. This will help keep everyone engaged. It also is an opportunity for you to think on your feet and to articulate your logic and reasoning to others. It is also important to understand that you are not expected to have the correct answer to every question. I would encourage you to actively participate and maximize the learning that takes place in the classroom.

Exams will be based on homework problems and the in-class problems (only the ones we have actually discussed). If you can do all the homework and in-class problems independently, you should be well-prepared for the exams.

### Grading

Final numeric grades will be calculated as follows:

Your Percentage	Numeric Grade	Letter Grade
94%-90%	4.0-3.6	A
89%-80%	3.5-3.0	B
79%-70%	2.9-2.0	C
69%-60%	1.9-1.0	D
59% or less	0.0	

Weights assigned to calculate your percentage are as follows:

Pop-up Quizzes (3 out of 4)	15%
Midterm Exams	40%
Final Exams	25%
Computer Project	10%
HW	8%
Attendance	<u>2%</u>
	100%

Within each range, numeric grades are proportionally allocated. For example, a 75% average will be graded as 2.5.

Per university policy, a grade of "I" (incomplete) may only be assigned if the student is unable to complete the course during the current semester, but will be able to complete within eight weeks after the end of this semester. All "I" grades convert to 0.0 after eight weeks, and cannot be modified thereafter. Accordingly, a grade of "I" will be assigned only if the student had a legitimate reason for not completing during this semester, and will be able to complete within eight weeks of the end of this semester. Before a grade of "I" will be submitted, you must consult with me and complete an "I" grade petition form. Copies of the petition form are available at the SBA undergraduate advising office.

### Group quizzes (two people)

Three pop-up quizzes will be given. You may miss one of the quizzes (but not more), the other two will be equally weighted to compute an overall score for quizzes. There will be **NO** make-up quiz. Any quiz you miss, no matter what reason, will be the one you drop. Quiz #2 is individual and take-home.

### Exams

There will be **NO** make-up midterm exams. If you miss any of them, the weights on the missed exam will be placed on final exam. If illness forces you to miss final exam, please seek my approval of a make-up prior to final exam. Please note students without a valid and documented excuse, will not be permitted to take a make-up final exam.

You are required to have a basic calculator for exams and quizzes. Don't bring programmable calculators, i-pods, cell phones, etc.

### Attendance

Attendance (2%) will be check on random basis.

### HW

<http://connect.mheducation.com/class/y-yu-thompson-th-pm>. Due date will be specified on the Connect.

### **Computer Project**

A comprehensive computer projects based on budgeting will be assigned to help strengthen your knowledge of budgeting and reinforce the analysis tools you learn in this course. The question is on Connect "Cash budget". You are to use electronic spreadsheet software supported by Office platform to complete the assignments and cell references are to be used wherever possible. It is an **INDIVIDUAL** work. **The project will be due at midnight (11:59pm) on Tuesday, April 10th.** Work will be evaluated on your ability to follow directions, the accuracy of your work, its professional appearance, and you proper use of spreadsheet functions. Should you miss the due date, points will be deducted. Every two hour delay will reduce 10% from your total percentage. This means if you submit 20 hours late then you will receive zero point in these projects.

### **Academic Integrity**

You are expected to adhere to the university academic conduct regulation, please refer to <https://oakland.edu/deanofstudents/conduct-regulations/>. Students who are suspected of academic integrity dishonesty will receive "0.0" in this course.

### **Fairness**

I view being fair across people as one of the most important parts of my job. So, I will not give extra credit or extra assignments to individuals, unless I can do the same for everyone.

**If you are absent for any reason, it is your responsibility to check Moodle or contact a classmate to obtain any notes, handouts, announcements, or assignment changes that have been made to the syllabus or announced in class. Tentative class schedule is attached and it is subject to change at the discretion of the instructor.**

## Tentative Class Schedule

DAY	DATE	CHAPTER	HOMEWORK
Thr	JAN 04	Introduction	
Tue	JAN 09	Chp1	(Chp1) 7, 10, 15, 20
Thr	JAN 11	Ch5	(Chp5) 13, 18, 21, 22, 25
Tue	JAN 16	5	
Thr	JAN 18	Ch6	(Chp6) 16, 18, 19, 20
Tue	JAN 23	6	
Thr	JAN 25	Ch2	(Chp2) 16, 17, 19
Tue	JAN 30	2	
Thr	FEB 01	Chp 3	(Chp3) 11, 12, 14, 15
Tue	FEB 06	3	
Thr	FEB 08	<b>Examination 1</b>	Chp 1, 2, 3, 5 and 6 Included
Tue	FEB 13	No Class	
Thr	FEB 15	Chp 4	(Chp4) 7, 9, 10, 11, 14
Tue	FEB 27	4	
Thr	MAR 01	Chp 7	(Chp7) 10, 11, 13, 17
Tue	MAR 06	7	
Thr	MAR 08	Quiz 2 Take home	Connect Quiz 2 (Chapter 7)
Tue	<b>MAR 13</b>	Chp 8	(Chp8) 11, 14, 15, 16
Thr	MAR 15	Chp 9	(Chp9) 16, 18, 20, 21
Tue	MAR 20	Chp 9	
Thr	MAR 22	<b>Examination 2</b>	Chp 4, 7, 8 and 9 Included
Tue	MAR 27	Chp 10	(Chp10) 9, 11, 14, 15
Thr	MAR 29	10	
Tue	APR 03	Chp 11	
Thr	APR 05	11	(Chp11) 8, 15, 17, 18
Tue	APR 10	Chp 12	(Chp12) 6, 7, 8, 9, 10 <b>Project due on Moodle internal email</b>
Thr	APR 12	12	
Tue	APR 17	Review	
Tue	APR 24	<b>Final Exam (Chp 1, 2, 3, 5, 6,10-12 Included) 12:00-3:00pm, SFH 163</b>	

### **EXTRA CREDIT OPPORTUNITY - ATTENDANCE AT PROFESSIONAL MEETINGS**

Attendance at professional meetings, a good understanding of the subject matter covered in this course is essential for those who wish to be successful in any business major. However, there are additional important skills that are not necessarily directly addressed in the classroom. Personal professional development, including developing leadership abilities and networking, are also an important part of business education. These can often best be developed through student professional organizations.

To encourage your professional development as a business student, you may earn "extra credit" in this course by attending Professional Meetings, sponsored by business student organizations, which include presentations by speakers from the business community. Specifically, you may receive extra credit by attending professional meetings (where a speaker from the business community makes a presentation) sponsored by OASIS, FMA, MIS Club, SHRM, AMA, or other SBA student groups. Other organizations may also qualify, if approved - in advance - by your instructor. For information on the different students organizations within the SBA and a schedule of their events, visit <https://www.oakland.edu/business/orgs/>. The accounting organizations of OASIS/BAP/NABA sponsor a professional meeting every Thursday at noon. These meetings are normally held in the Oakland Center.

You will receive one-third point "extra" credit toward your course average for each professional meeting which you attend and for which you submit a completed attendance report. A maximum of six meetings will be included in calculating extra credit. A maximum of 2% extra credit will be added to your grade. A copy of the report form is attached to this course outline. You should make additional copies as needed. To receive the extra credit, **ALL** information must be included on the form. Extra credit forms may be submitted through **April 12<sup>th</sup>**. You need to keep track of your extra credit and submit a stapled package of all extra credit forms to the instructor at one time. EXTRA credit will not be added to MOODLE GRADE BOOK until the end of the semester.

**Accounting 2100 Winter 2018  
Student Organization Professional Meeting  
Extra Credit Form**

Name \_\_\_\_\_

**STUDENT ORGANIZATION INFORMATION:**

Student Organization \_\_\_\_\_

Meeting Date \_\_\_\_\_

**OFFICER VERIFICATION:**

Officer's Name \_\_\_\_\_

Officer's Signature \_\_\_\_\_

Office Held \_\_\_\_\_

**SPEAKER INFORMATION:**

Name \_\_\_\_\_

Firm \_\_\_\_\_

Position \_\_\_\_\_

Presentation Topic \_\_\_\_\_

**Summary of Presentation:**

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