

Oakland University
School of Business Administration
ACC 3200/11149: Managerial/Cost Accounting II
Winter 2018

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or by appointment	

Course Materials

1. Textbook - Datar & Rajan, **Horngrén's Cost Accounting: A Managerial Emphasis**, 16th edition. Pearson, 2018 & My Accounting Lab.
 - ISBN for the MyLab w/etext – 9780134476384
 - ISBN for the MyLab w/Student Value Edition – 9780134642468
2. MOODLE for course materials.

Course Description

This course is an introduction to cost accounting, an area of business which develops the financial and non-financial information necessary to effectively manage the firm or organization.

Cost accounting is in transition, moving from a procedural focus on financial accounting reports to a strategic focus on the use of accounting to facilitate the business success of the enterprise. The concepts of cost accounting are used in both manufacturing and service firms, and are increasingly applied to government and not-for-profit organizations, to help them succeed in their service missions, to be responsible to the citizens and funding agencies.

A principal motivation for the change in management accounting is the changes in business processes and organizations in response to increased competition, both global and domestic. These changes include a renewed focus on the customer, aggressive cost reduction, outsourcing, downsizing and reengineering, total quality management, advanced manufacturing technologies, and increased use of information technologies, among others. The cost accountant is no longer a reporter and analyzer of financial facts only, but a business partner – developing the financial and non-financial information the organization needs to be successful. As such, the cost accountant plays a strategic role in the business, developing and presenting the information that is critical for the firm's success.

Course Goals

The course goals are to develop an understanding of the application of strategic cost management principles for business and not-for-profit organizations, and to provide an opportunity to develop skills in applying these principles through problems and cases. The cost accountant's role is to provide timely and accurate information to assist management in achieving the firm's goals. This is an integrative role, which requires the cost accountant to understand the firm's strategy, and to understand how both financial and non-financial information is developed across all the management functions – finance, marketing, operations, information technology, and human resources.

There are three goals for the course, each of which is covered in sequence in the course:

1. Understand the fundamentals of cost accounting, including the strategic focus, basic cost terms and concepts, the accountant's ethical responsibility, and determining product costs using process costing, activity-based costing, and joint cost allocation;
2. Use costs and other critical success factors in management planning and decision making;
3. Use costs and other critical success factors in operational control.

Course Grade

Your grade in this course is determined as follows:

Quizzes	10%
Two Midterm Exams @ 15%	30%
Final Exam (cumulative)	20%
Homework	10%
Group Project 1	10%
Group Project 2	10%
Individual Project	5%
Attendance	5%
Total	100% + extra credit

All individual scores will be posted on MOODLE and you should contact me immediately with discrepancies. MOODLE may not always calculate the weighted grades during the term so you should calculate your own weighted grade during the term.

The relationship between course grade and course average based on the grading factors:

Course Average	Numeric Grade	Letter Equivalent
100% – 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	

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.

Quizzes

Quizzes will be given throughout the term. Each quiz takes about 10-15 minutes and is given at the end of the class. Your lowest one quiz will be dropped in determining your overall quiz grade. Make-up quiz will only be given if the absence of class is for university business. Any quiz you miss, no matter what reason, will be the one you drop.

Exams

There will be 2 midterm exams during the semester. Refer to the schedule below for the dates and the coverages of the exams. Bring pencils (DO NOT USE PEN) and erasers with you to the class. A comprehensive final exam will be given during the final exam period. Format of the exams will be announced. You may use calculator for exams, but be sure to indicate on the exam paper the process of arriving at your answer. Partial credit can be given only if the solution process is illustrated. Portable computers and devices with extensive memory are not allowed. Especially, multi-function devices (i.e., cell phones, iPads, etc.) will NOT be allowed.

You are expected to be present to take the examination on the scheduled dates. If you are unable to be present for a legitimate unavoidable emergency, you are required to give me notification of your reason **PRIOR** to the time of the examination. I will require written documentation to excuse you. The decision to give a makeup and arrangements for taking the makeup exam will be made on an individual basis in those cases where your absence from the regularly scheduled examination is for a legitimate, unavoidable and verifiable reason. Make-ups are rarely given.

Homework

Homework is intended to help you assess whether you understand the concepts you have studied and discussed in class. Assignments should be worked after you have studied and believe you understand the concepts. Homework is an essential part of the learning process; accordingly, you are expected to make a serious attempt to prepare all assigned exercises and problems. You are also encouraged to address exercises and problems not assigned.

Homework is mainly assigned on MyAccountingLab with few exceptions. For the ones that are not on MyAccountingLab, they are collected - **at the beginning of class**. Your homework grade will be graded based on completion and the contents. **Late submissions will not be accepted.**

For in-class submitted homework, it must be prepared and submitted as follows:

- Place each exercise or problem on a separate sheet of paper and staple the papers together.
- Use only standard letter-size paper (8 1/2 x 11 inch).
- Place your name and the exercise or problem number in the upper right corner of each sheet.

Failure to follow instructions will result in rejected assignments.

Projects

The group projects are to be done in groups of **up to five** students. You may form your own group within the first week of class. Once the group is formed, please submit the names of the group members to me as soon as possible. Only one paper per group need be handed in. Group work is required and peer evaluations are included as part of your group project performance. A more than 50% performance evaluation on "Worst" leads to a FAILURE on personal group project grade. One individual project will be assigned on March 21 and individual work is required.

The description for the projects will be addressed when the projects are distributed. Late projects will be accepted up until the day that the graded projects are discussed. Late projects are penalized 10% per 24-hours late. Once projects are discussed in class, late projects will not be accepted.

Extra Credit

There are two ways to get extra credits. You can choose to combine the following two options. The maximum extra credits a student can get are 2%. All extra credits are due April 23.

1. To encourage your professional development as an accounting student, you may earn "extra credit" in this course by regular attendance at the Thursday Accounting Professional Meetings. The meetings,

sponsored by the accounting student organizations OASIS, Beta Alpha Psi, and NABA are held every Thursday at noon. They feature speakers from industry, government and public accounting, providing an excellent opportunity for students to interact with "real-world" accountants and to engage in personal and professional development. For the Fall 2017 semester, 1% extra credit is given to those who MISS NO MORE THAN TWO MEETINGS. If you are enrolled in more than one course that offers credit for attending the accounting professional meetings, you may receive extra credit in only one course. You must designate the course for which you wish extra credit. You will receive credit ONLY IF YOU REGISTER YOUR ATTENDANCE AT THE MEETING. No other sign-ins qualify. If you leave early or come in late, no credit will be allowed for that meeting. It is unethical to sign in and then leave the meeting.

2. 1% extra credit is given to those filling the teaching evaluation form

Academic Integrity

Students who are suspected of academic dishonesty will receive "0.0" in this course. Academic dishonesty includes, among other things, plagiarism (copying without acknowledging the source), unauthorized procurement, distribution or acceptance of examinations, or giving or receiving assistance from an unauthorized source while completing an examination or other individual assignment.

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 may have been made to the syllabus.

Tentative Class Schedule

Date	Lecture*	Quiz*	Homework*
W 01/03	Ch. 3: Review of CVP and Appendix		
M 01/08	3-32, 3-37, 3-40		
W 01/10	Ch. 10: Learning Curves & Linear Regression	Ch. 3	3-33, 3-45
W 01/17	10-33,34, 47,48		
M 01/22	Ch. 11 Review and Appendix: Linear Programming	Ch.10	10-40,41,43
W 01/24	11-42,44,48		
M 01/29	Ch. 12	Ch.11	11-45 & Supplement (collect in class)
W 01/31	12-29,30,31,32,40		
M 02/05	Group Project 1 Due Ch. 13	Ch.12	12-33,34,35,36
W 02/07	13-22,28,31	Ch. 13 (TH)	13-29,32 (not collected)
M 02/12	<i>Exam 1: Chs. 3, 10, 11, 12,13</i>		
W 02/14	Ch. 14		
M 02/26	14-20,27,28		
W 02/28	Ch. 15, 15-27,35,36	Ch.14	14-21,25
M 03/05	Ch. 16, 16-26,28	Ch.15	15-16,19,20
W 03/07	Ch. 17	Ch.16	16-27
M 03/12	17-36,37,38,39,40		
W 03/14	Ch. 18, 18-35,36,37,38	Ch.17	17-41,42
M 03/19	<i>Exam 2: Chs. 14, 15, 16, 17,18</i> Group Project 2 Due		18-21,22,23,24 (not collected)
W 03/21	Individual Project		
M 03/26	Ch. 19		
W 03/28	19-21,38		
M 04/02	Ch. 20	Ch.19	
W 04/04	20-27,28,29		
M 04/09	Ch. 22 & 22-27,30,32	Ch.20	
W 04/11	Ch. 23,		
M 04/16	23-27,36,40 (partial) Final Exam Review	Ch.22 Ch.23 (TH)	22-20,22 23-30,40-rest (not collected)
	Final Exam: TBA-pending OU's notice		

* Lecture examples and homework problems are subject to change at the discretion of the instructor.