

Oakland University
School of Business Administration
ACC 5120: Managerial Accounting Systems
Winter 2018 - ONLINE

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Office Hours: Mondays 12:00 - 1:50 pm or by appointment	

Description/Objective

This course is designed to provide knowledge needed to effectively plan and control company operations and make sound business decisions. Topics include but are not limited to: cost measurement, cost estimation, cost allocation, budgeting, and cost analysis for decision making and performance measurement.

Course Materials

1. Textbook - Atkinson, Kaplan, Matsumura, and Young, Management Accounting - Information for Decision Making and Strategy Execution, 6th edition. Prentice Hall & MyAccountingLab

MyAccountingLab with etext – 9780132939096 or MyAccountingLab with Student Value Edition - 9780132965392

2. MOODLE

Course Grade

Your grade in this course is determined as follows:

Homework	12%
Midterm Exam	15%
Final Exam	20%
Group Cases @ 12%	48%
Forum Participation	5%
Total	100% + extra credit

All individual scores will be posted on MOODLE and you should contact the instructor 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 your instructor and complete an "I" grade petition form. Copies of the petition form are available at the SBA undergraduate advising office.

Course Procedure

The course will be broken down into weekly sessions starting on Wednesday, January 3th and lasting throughout the semester. Each official participation week will be as follows:

Monday 7 AM - Sunday Midnight.

The subject matter of the course will be presented on a weekly basis through assigned textbook studying and a combination of resources that will be made available through Moodle. Student interaction with me and other students online is a requirement.

Textbook studying and lecture materials made available through Moodle are meant to reinforce each other, not as substitutes for one or the other. Homework is intended to provide examples of practical real world problem along with solutions. The majority of the homework is posted on MyAccountingLab. Keeping up with the work and being prepared for each weekly session is critical for success in this course.

Technology and Technical Skills Required

In order to fully participate in this course you will need:

1. An internet connected computer with the most updated versions of your favorite web browser installed. *Use of smartphones and tablets is not recommended;*
2. Following online directions for using a new program;
3. Trouble shooting basic computer problems or working through problems you cannot resolve on your own with remote support technicians;
4. In the event that your computer crashes or internet goes down, it is essential to have a "backup plan" in place where you are able to log in using a different computer or travel to another location that has working internet;
5. Any files you intend to use for your course should be saved to a cloud solution (Goggle Drive, Dropbox, etc.) and not to a local hard drive, USB stick or external disk. Saving files this way guarantees your files are not dependant on computer hardware that can fail.

Technical Assistance

If you have general questions about the course (such as due dates, content, etc), please contact the course instructor.

For Moodle technical issues that you cannot resolve on your own,

Please contact the e-Learning and Instructional Support Office:

1. Phone: (248) 805-1625
2. Submit a help ticket: <http://www2.oakland.edu/elis/help.cfm?lms=2>

Expectations

I expect the following from all students:

1. Study assigned chapters before class.
2. Be on top of Moodle before and after each class as teaching materials such power points, problem solutions, and homework solutions, etc. will be delivered via Moodle.
3. You must identify yourself and which class you are in for any and all messages via email sent to me.
4. Everything submitted via Moodle must be in either a Word, Excel, or PDF file document. DO NOT DEVIATE FROM THIS!
5. Never miss an Exam.

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. Due date is Sunday (of the week) at 11:59 pm. Your homework grade will be graded based on completion and the contents. Late submissions will not be accepted.

Exams

There will be 2 exams during the semester. Refer to the schedule below for the dates and the coverages of the exams. Exams are not cumulative. For exams given on Moodle, you will need pen/pencils, scratch pad, financial calculator, notes, and textbook. If

there are any issues or questions concerning Moodle or anything technology related, you can call 1-248- 370-4566 or 1-248-805-1625 and assistance will be available Monday through Friday from 9:00 a.m. to 8:00 p.m.

You are expected to take all exams on the scheduled times and dates as shown in the tentative schedule in the syllabus. If you are unable to take it for a legitimate unavoidable emergency, you are required to give me notification of your reason prior to the time of the exam. 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 exam is for a legitimate, unavoidable and verifiable reason. Make-ups are rarely given.

Case Study

Four group cases will be assigned during the semester to help you apply the materials to the real world scenarios. It is to be prepared using word and/or spreadsheet software as appropriate. Only one paper per group need be handed in. Group work is required and peer evaluations are included as part of your group case performance. A more than 50% performance evaluation on "Worst" leads to a FAILURE on personal group case grade.

The description for the cases will be addressed when the cases are distributed. Late submission will be accepted up until the day that the cases are graded. Late submission is penalized 10% per 24-hour late. Once cases are graded, late submission will not be accepted.

Forum Participation

Several forums (Discussion Boards) will be assigned throughout the semester. I will start the forum and all students are expected to respond to me and generally contribute to the discussion by responding to at least two other students. We are all professionals here so we can argue, discuss, agree with, disagree with, and suggest better ideas or additional insight. There will be no personal shots taken at anyone nor political diatribe given! Violation of this rule will result in deactivation of forum participation and zero credit given for ALL forums in the calculation of your final grade. Forums are meant to give an interactive aspect to the online class while at the same time giving a collaborative spirit to the learning environment.

Extra Credit

There are two ways to get extra credits. You can choose any combination of the following two options. The maximum extra credits a student can get are 5%. All extra credits are due April 21.

1. You can write essays on current event on managerial/cost management. Pick any news article from the newspaper and discuss how it is related to managerial/cost management. The essay should have half typed page using a 11-point font, double space and one inch margins. Make sure the reference is included. One essay will receive 1% extra credit.
2. Your feedback for the class is very valuable to me, I offer 1% extra credit to those filling the teaching evaluation for me.

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 exams, or giving or receiving assistance from an unauthorized source while completing an exam or other individual assignment.

TENTATIVE COURSE OUTLINE

Week	Date	Lecture Topic	Readings	Homework
1	Wed., Jan.3 - Sun., Jan.7	Syllabus Self Introduction		
2	Mon., Jan.8- Sun., Jan.14	How Management Accounting Information Supports Decision Making	Chapter 1	1-14,15,16
3	Tue., Jan.16- Sun., Jan.21	The Balanced Scorecard and Strategy Map	Chapter 2	2-45,47
4	Mon., Jan.22- Sun., Jan.28	Using Costs in Decision Making	Chapter 3	3-26,27,30,41,57
5	Mon., Jan.29- Sun., Feb.4	Accumulating and Assigning Costs to Products	Chapter 4	4-35,40,43,51 ^a
6	Mon., Feb.5- Sun., Feb.11	Activity-Based Cost Systems <i>Case 1 - Linear Programming Due by 2/11 11:55 PM</i>	Chapter 5	_____
7	Mon., Feb.12- Fri., Feb.16	Measuring and Managing Customer Relationships	Chapter 6	6-18,27
	Sat., Feb.18- Sun., Feb.25	Winter Recess!		
8	Mon., Feb.26- Sun., March 4	Midterm Exam <i>Case 2 -Blue Ridge Due by 3/4 11:55 PM</i>	Chapters 1-6	
9	Mon., March.5- Sun., March.11	Measuring and Managing Process Performance	Chapter 7	7-33,37&supplement ^b
10	Mon., March.12- Sun., March.18	Measuring and Managing Life-Cycle Costs	Chapters 8	8-33,38&supplement ^b
11	Mon., March.19- Sun., March.25	Management Accounting and Control Systems <i>Case 3 - ABC Due by 3/25 11:55 PM</i>	Chapters 9	9-86
12	Mon., March.26- Sun., April. 1	Using Budgets for Planning and Coordination	Chapter 10	10-45,47,68
13	Mon., April 2- Sun., April. 8	Financial Control - Transfer pricing	Chapter 11	Supplement ^b
14	Mon., April 9- Sun., April. 15	Financial Control - Performance Measure <i>Case 4 - Let's Go Due by 4/15 11:55 PM</i>	Chapter 11	11-44,46,71
	Saturday April 21	Final Exam 10:00 AM - 1:00 PM	Chapters 7-11	

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

^a4-51 is not posted on MyLab; therefore, it is not collected.

^bAll supplement homework is not collected.