

ACCOUNTING 2100 (formerly ACCOUNTING 210) MANAGERIAL AND COST ACCOUNTING I WINTER 2018

I. INSTRUCTOR

Patricia J. Kish, CMA, MBA
332 Elliott Hall

Office Hours: Thursdays from 5:30 p.m. to 6:15 p.m. in 172 Mathematics and Science Center, by appointment, and via WebEx.

Email (preferred method of communication): kish@oakland.edu. I will attempt to respond within 48 hours, except on weekends.

II. REQUIRED MATERIALS AND RESOURCES

A. Managerial Accounting, by Garrison, Noreen and Brewer - Sixteenth Edition

You must have access to this edition of the textbook and access to Connect.

Highly Recommended: Download the McGraw-Hill Read Anywhere app to your smartphone from iTunes or the Play Store. Log in to access the interactive SmartBook from your smartphone.

- B.** Internet access to Moodle for course information and to Connect for course materials and online assignments.
- C.** A basic four-function only, non-programmable, non-graphing calculator.

III. HOW TO SUCCEED IN THIS COURSE

The subject matter of the course will be presented through a combination of lectures, discussions, and problem demonstrations. Questions from students are always encouraged.

Check Moodle before each class. In addition, **check your OU e-mail account daily** as new information is often communicated to the class via email.

It is impossible to discuss or present all the material relevant to managerial accounting in class. Consequently, the instructor's role is to guide and assist each student in the learning process. The instructor's lectures are intended to supplement reading the textbook, not as a substitute for reading the textbook.

In addition, assigned problems are intended to provide examples of practical managerial accounting problems and solutions but cannot represent all of the situations one may encounter. Although as much assistance as possible will be provided to students, the burden of assimilating the subject matter involves extensive reading, studying, and assignment preparation and practice.

Accounting is learned by doing, not observing. There is no shortcut.

"By failing to prepare, you are preparing to fail." Benjamin Franklin

Keeping up with the work and being prepared for class is the key to success. The following is expected from all students:

1. Attend every class. If you must miss a class, be sure to get the notes and any schedule updates from a fellow student.
2. Come to class on time and be courteous to your fellow classmates and professor.
 - a. No talking or private conversations during the lecture or class discussion.
 - b. No cell phone usage or texting which may distract other students.
 - c. Cell phones, computers, iPads and other electronic devices are not allowed to be on a student's desk during exams or when exams are being reviewed in class.
 - d. Do not leave the classroom during class unless you have an emergency.
 - e. Headphones or earbuds are not allowed at any time.
3. **Be sure to have access to the textbook at every class meeting. Also, bring a pencil, paper, and a calculator to every class meeting.**
4. Read the chapter **before** it is discussed in class.
5. Attempt all homework assignments **before** they are discussed in class.
6. Be prepared to answer questions regarding the readings and homework as they are presented in class.
7. Rework problems that you had trouble with after they are discussed in class.
8. Never miss a quiz or exam. Be sure to check the final exam schedule on the OU website before making any travel plans.
9. **Get help as soon as you realize that you are having difficulty with the material.**

IV. GRADING

Course grades will be based on the following components and weights:

Quizzes*	15%
Midterm Exam I	15%
Midterm Exam II	20%
Cumulative Final Exam	25%
Connect Assignments*	10%
Individual Spreadsheet Project	5%
Group Spreadsheet Project	5%
Class Participation	5%
Total	<u>100%</u>

*Average after dropping lowest grade.

Students' scores for in-class assignments, quizzes, exams, and spreadsheet projects will be posted on Moodle. Scores for Connect homework are displayed in Connect. Students should contact their instructor immediately with any discrepancies.

Moodle will not calculate weighted grades for this course. Each student should calculate their own weighted grade during the term based upon the above weights.

The relationship between course grade and course average is based on the following scale:

Course Average	Numeric Grade	Letter Equivalent
100% - 90.0%	4.0-3.6	A
89.9% - 80.0%	3.5-3.0	B
79.9% - 70.0%	2.9-2.0	C
69.9% - 60.0%	1.9-1.0	D
59.9% - 0%	0.0	

Within each range, numeric grades are proportionally allocated. For example, a 75.0% average will be graded as 2.5.

Incomplete Grades: Per university policy, a temporary grade of “I” (Incomplete) may be assigned after the cut-off date to withdraw only if a student is unable to complete the course during the current semester due to a severe hardship beyond the control of the student, but will be able to complete all course requirements within a stipulated deadline (no more than one year) after the semester ends.

Before a grade of Incomplete will be submitted, the student must consult their instructor and complete an “I” grade petition form. Copies of the petition form are available in the SBA Undergraduate Advising Office. A student who wishes to receive an Incomplete grade in a course must present a Student Request for Incomplete Grade form to the instructor by the day of the scheduled final examination.

If the missing work is not completed by the stipulated deadline, all Incomplete (I) grades for undergraduates will be changed to a grade of 0.0.

V. HOMEWORK

Preparation outside of class on a timely basis is essential for a good understanding of the subject matter in this course. Homework is intended to help students assess whether they understand the concepts studied and discussed in class. Assignments should be worked after the concepts have been studied and believed to have been understood. There will be an opportunity to address each assigned exercise and problem in class to some extent, but ***advance preparation will significantly enhance a student’s success in the course.*** Students are expected to make a serious attempt to prepare all assigned exercises and problems before they are discussed in class. It would also be helpful to do some problems not assigned.

Graded homework for each chapter can be found on **Connect**. **All students should register for Connect using their OU email address no later than noon on Tuesday, January 9, 2018.** If necessary, students may register at no charge using a two-week courtesy period with full access to assignments and the E-text.

Students are allowed three attempts for each answer and allowed to check their work twice before submitting their answers for each problem. Due dates are posted in Connect and in the course schedule. Points earned on Connect assignments will be reduced by 10% for each day late. No homework will be accepted after the start time of the final exam. Homework grades will be downloaded from the Connect website during the final exam.

Connect grades for each chapter are posted in the Connect gradebook. The final grade for Connect homework will be calculated based on the average of each chapter's best percentage score (points earned divided by points available) after dropping the lowest chapter percentage score.

VI. QUIZZES

Quizzes are scheduled throughout the semester. Quizzes may be rescheduled at the professor's discretion. **Make-ups are not allowed on quizzes.** Each student's lowest quiz score will be dropped when calculating an average quiz score at the end of the term.

Because the lowest chapter quiz score will be dropped, no make-up quizzes will be given. However, in the rare situation where a student must miss **two** quizzes due to **two** legitimate, unavoidable emergencies, and can provide proper documentation for **both** occurrences, at the instructor's discretion, the first missed chapter quiz may count as the dropped lowest score, and the student will be excused from the second missed chapter quiz.

VII. EXAMINATIONS

Two midterm exams and a cumulative final exam are scheduled. Examination questions and problems may not be "just like" the class assignments. They will test a student's ability to apply the skills and knowledge developed through class assignments. Since accounting is cumulative by its very nature, all exams will include a comprehensive element.

Midterm examinations will be thoroughly reviewed in class session following the exam. Final exams will be retained by the instructor and remain the property of the instructor.

VIII. SPREADSHEET PROJECTS

MIS 1000 is a recommended prerequisite for this class, and a basic-level understanding of Excel is necessary to be successful with this project.

An **Excel spreadsheet individual project** will be assigned at a later date. The assignment must be completed independently. Any evidence of copying will be submitted to the University Committee on Academic Conduct for investigation. The spreadsheet project must be submitted as an Excel file via Moodle.

Be sure to frequently back up your work in a secondary location, such as the cloud or on a flash drive, in case your computer crashes. **No late individual projects will be accepted.** Computers and software are available for students' use at several locations on campus, including the SBA Computer Lab.

In addition, a **group spreadsheet project** will be assigned. Each student is responsible for finding and joining a group and reporting the group's name and the group members' names to the instructor. Students should be sure to exchange contact information with other members in their group.

Each student must submit his or her own copy of the completed group project as an Excel document via Moodle. **No late group projects will be accepted.**

Students must work in groups of three or four and any exceptions must be approved by the instructor prior to the project's due date. To be clear, unless the instructor has given prior approval,

- A student working alone or with only one other student will receive a grade of zero for the group project.
- Students working in groups of five or more will receive a grade of zero for the group project.

IX. CLASS PREPARATION AND PARTICIPATION

Students should be prepared to answer questions regarding the readings or homework when called on during class. In addition, students' questions regarding the readings, homework, or other course requirements are always welcomed and encouraged.

X. MAKE-UP EXAM POLICY

Students are expected to be present to take each examination on its scheduled date. ***Please plan accordingly.*** The decision to allow a make-up exam will be made by the instructor on an individual basis and only in rare cases where the student's absence from the scheduled examination is for a legitimate, unavoidable, and verifiable reason and valid documentation is provided.

XI. USE OF RECORDING DEVICES

Students may not use laptop computers or tablets during class except to access course materials. Students may not use recording devices of any kind. The lectures and information presented in class by this instructor is proprietary and subject to copyright protection. Unauthorized use constitutes infringement and may subject the student to sanctions.

XII. ETHICS AND INTEGRITY

An accountant's most important asset is their integrity. Clients, employers, and the public at large rely on assertions made by accountants. They expect those assertions to be truthful and accurate, and place great trust in those assertions. This translates into expectations of personal integrity and ethical behavior. Your instructor holds such expectations for students enrolled in this course.

Ethics involve choices of conduct that balance peer reaction or extrinsic rewards with one's own value system. Ethics include both choice and consequences of choice. In this class, unaided individual work is expected on examinations and the spreadsheet project. It is permissible to work together on homework assignments. When completing the financial statement group project, students should, of course, collaborate within the group, but may not share answers with other groups. If you are not certain if joint work is acceptable, ask your instructor.

Be sure to read and follow the university policy on academic conduct. Any apparent violations will be reported to the Committee on Academic Conduct. Any student found responsible for academic misconduct by the Committee on Academic Conduct will be subject to sanctions which may include receiving a grade of 0.0 in this course or suspension from the university.

XIII. EXTRA CREDIT OPPORTUNITIES

LearnSmart/Connect - Students may receive an additional one point per chapter added to their overall average quiz score *for each chapter completed* in LearnSmart by the deadlines posted on the course schedule.

Student Professional Organization Meetings – A good understanding on 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 be developed through student professional organizations. You may receive extra credit by attending professional meetings sponsored by OASIS, FMA, MIS Club, or other SBA student groups approved by the instructor and submitting documentation. The meeting agenda must include a speaker from industry or academics to receive extra credit. A blank form documenting attendance at professional meetings is posted on Moodle.

One-third point extra credit will be assessed for each professional meeting attended and added to your final percentage grade. A maximum of 2% (six meetings) will be included in calculating extra credit. **A single stapled packet of all of each student's attendance forms must be completed and submitted at the beginning of the last class session before the final.** Attendance forms will not be accepted at any other time.