



School of Business Administration  
Accounting and Finance

## MANAGERIAL AND COST ACCOUNTING I

**ACC 2100** as of Fall 2017 (formerly ACC 210)

**YEAR:** Winter 2018

**PROFESSOR:** Roz Nowosielski

**OFFICE PHONE NUMBER:** (248) 370-3265

**OFFICE:** 332A Elliot Hall

**CREDITS:** 4

**DAY/TIME:** W 6:30 PM –9:50 PM (ACC2100 10897)

**CLASS LOCATION:** 168 Mathematics & Science Center

**EMAIL:** rnowosielski@oakland.edu (**preferred contact**)

(I will respond within 24 hours weekdays, 48 hours weekends)

**OFFICE HOURS:** M 2:00-3:00 PM, W 2:00-4:00PM

or by appointment

**COURSE DESCRIPTION:** Analysis of accounting methods providing data for optimal managerial decisions, implementation and control. Topics include cost allocation; cost, volume and price relationships; product cost accounting and control systems; operations and capital budgeting, and related behavioral, reporting and information processing aspects. (Formerly ACC 210)

Prerequisite(s): (ACC 200 or ACC2000) and (MTH 121 or MTH 1221) or (MTH 141 or MTH 1441) or (MTH 122 or MTH 1222) or (MTH 154 or MTH 1554) with a minimum grade of 2.0 in each course. (MIS 100 or MIS 1000 is recommended).

### LEARNING OUTCOMES:

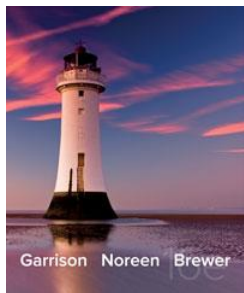
- Develop your understanding and knowledge of managerial cost processes and models used in managerial decision-making.
- Define ethical behavior and professional code of conduct that is the foundation of the accounting profession and decision-making.
- Prepare financial information in professional formats.
- Apply theory, quantitative and qualitative data, to form a conclusion and recommend improvements.
- Use the professional principles and governing ethics to make sound business decisions.

### REQUIRED TEXT and Materials:

ISBN: 1259995380

w/ Connect Access

<https://connect.mheducation.com/class/r-nowosielski-winter-2018-wednesdays-630-950pm>



**COURSE FORMAT:** Traditional course format, lecture, digital tools (Connect, Moodle)

**ASSIGNMENTS:** Please see the attached comprehensive list of assignments and due dates.

- Homework - Connect (1 assignment per chapter) 10%
- Reading Quizzes – (1 per chapter, 5 questions each quiz) 2%
- Review Checkpoints - (3 graded quizzes, covers exam chapters tested) 3%
- Participation - (must ask questions in class and submit in Moodle) 5%
- Projects - (Excel computer project) 10%
- Exams - (three exams 15% each, comprehensive final exam 25%) 70%

**ALL ASSIGNMENTS AND CORRESPONDENCE MUST BE SENT USING YOUR STUDENT OU EMAIL ADDRESS.**

❖ **Homework (individual assignments per chapter/13 assignments)**

Each chapter has a homework assignment:

- 1.) Homework exercises that practice the individual concepts
- 2.) Problem-solving exercises comprehensive in scope

First, READ the chapter. Attempt the exercises before the scheduled lecture, and ask questions to help clarify the concept. You are permitted 5 attempts before the due date to submit. Electronic feedback will indicate which parts are correct. **Late submissions are accepted at a 10% penalty per day, but must be turned in prior to related chapter exam.**

The grade for the homework section will be posted to MOODLE at the end of the term and assigned based on the following:

Grade	Criteria
100%	90% or better on every homework assignment
95%	80% or better on every homework assignment
90%	75% or better on every homework assignment except one

85%	70% or better on every homework assignment except one
80%	70% or better on every homework assignment except two
75%	70% or better on every homework assignment except three
70%	60% or better on every homework assignment except three
60%	50% or better on every homework assignment except four
50%	50% or better on every homework assignment except five
0%	On anything not noted above.

❖ **Reading Quizzes (1 per chapter, 5 questions each)**

Preparedness is key to success. To maximize the benefit of lecture you must read the chapter before class. Each chapter will have a brief quiz posted in Moodle. It will test you on the main concepts in the chapter to help gauge your level of understanding. **THERE ARE NO MAKEUPS GIVEN.** You may drop the two lowest quiz scores out of 12 quizzes from the final grade assessment.

❖ **Review Checkpoints (1 before each exam, multiple-choice questions)**

These assessments are designed to help you determine your level of understanding and identify areas that you may need to study in preparation for the related exam. The format for delivery may be either in-seat quizzes or Moodle at the instructor's discretion. **NO MAKEUPS ARE GIVEN.**

❖ **Participation (ask in-class question, submit question and answer in Moodle)**

In order to encourage an active learning community, you will be rewarded for asking course related questions. Attendance does not equate participation. We meet at three times a week for 15 weeks. The expectation is that you ask at least one question a week. Listed below is the criterion for receiving points:

1. Question must be a content-related topic. It can be about reading, homework, lecture, or current event.
2. **You must ask the question in-class during lecture.** Emailed questions do not receive credit.
3. Submit the question and answer provided through the weekly forum link in Moodle.
4. You may ask as many questions as you like, but the maximum credit awarded per week is 1 point, and the limit on points earned per term is 15 points.
5. Points will be recorded at the end of each week in Moodle. Check your score each week and notify me of any discrepancies within one week.

❖ **Class Project: (Excel computer project)**

Excel remains one of the most essential skills for business professionals. This project will develop your skillsets of creating formulas, linking data, and generating financial statements from business transactions. Detailed instructions will be handed out later in the term. MIS 100 is a recommended prerequisite for this class, as a thorough understanding of Excel is necessary to be successful with this project. **This assignment must be completed independently.** Any evidence of copying will be submitted to the University Committee on Academic Conduct for investigation. The computer project is due on **03/28/2018 by 6:00 PM.** **NO LATE computer**

**projects will be accepted.** Computers and software are available for your use at several locations on campus, including the SBA Computer Lab.

**Examinations (3 chapter exams, 1 comprehensive final)**

Typically, exams will consist of multiple-choice and comprehensive problems. There are 3 exams that are each worth 15% of the overall grade. The final exam is cumulative and worth 25% of the overall grade. Makeup exams are permitted only in extreme circumstances as determined by the discretion of the instructor. **Written notice must be given prior to the scheduled test time, and supported by proper documentation. Failure to comply with these requirements will result in a grade of 0 for the exam.**

Here are additional restrictions during examinations:

- You must have a simple calculator (four function) to use on tests. Cell phones, electronic devices, graphing calculators, scientific, and financial calculators are prohibited.
- NO CELL PHONES WILL BE PERMITTED DURING EXAMINATION PERIODS. You must place your phone facedown on your desk during the entire exam.
- You may NOT leave the room once the exam begins, so take care of personal matters before you enter the classroom.
- Backpacks, bags, coats and other over-sized belongings must be left at the front of the classroom.
- No hats or hoodies may be worn during the exam.
- You may not use any notes or resources other than those provided by the instructor during testing.
- Graded exams will be thoroughly reviewed in class, but will not be returned to the student.
- Exams are the property of this instructor and as such may not be photographed or reproduced.

**GRADING SCALE:** All individual scores will be posted on MOODLE. If you discover a discrepancy, please contact me immediately. MOODLE may not always calculate the weighted grades during the term so you should calculate your own weighted grade during the term.

<u>Course Average</u>	<u>Numeric Grade</u>	<u>Letter Equivalent</u>
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%-50%	0.0	

**INCOMPLETE grades:** 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 it within eight weeks after the semester. All I grades convert to 0.0 after eight weeks, and cannot be modified. Accordingly, a grade of I will be assigned only if the student had a legitimate reason for not completing the course during the semester, and will be able to be complete it 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.

**BEST PRACTICES/PERFORMANCE EXPECTATIONS:** Preparedness and practice are paramount in this course. On average, you should allot **8-10 hours per week to study outside of class lecture**. Additional expectations include:

1. **READ** the chapter before class and check Moodle frequently for information about the course. This will be the source of any changes in posted information.
2. Attend each class and ask questions if you are not clear.
3. Be respectful to the instructor and fellow classmates:
  - ✓ Do not hold side conversations while lectures are in session.
  - ✓ NO texting or Internet searching unless it is part of assigned work for this course.
  - ✓ Pay attention when someone speaks or asks a question.
4. Stay current on homework and reading assignments. Procrastination is your enemy.
5. Get help immediately if you are struggling! Come to office hours or go to tutoring.

**RECORDING DEVICES:** The use of recording devices and/or cameras to capture lectures or any instructor presented material is strictly prohibited.

**EXTRA CREDIT OPPORTUNITY:**

You may receive extra credit by attending professional meetings sponsored by OASIS, FMA, MIS Club, or other SBA student groups approved by the instructor. One-third point “extra credit” will be awarded for each professional meeting attended. A maximum of 2% (six meetings) will be included in calculating extra credit. Attendance forms must be completed and submitted on **Friday April 20th**. **Submit a stapled packet of all extra credit forms at one time**. Extra credit will be added to the MOODLE gradebook at the end of the semester.

**CLASS POLICIES for OAKLAND UNIVERSITY:**

1. **Academic conduct policy:** Any apparent violations will be reported to the Committee on Academic Conduct. **Any student found guilty by the Committee on Academic Conduct will be assigned a grade of 0.0 in this course.** Please read the University policy as follows. All members of the academic community at Oakland University are expected to practice and uphold standards of academic integrity and honesty. Academic integrity means representing oneself and one’s work honestly. Misrepresentation is cheating since it means students are claiming credit for ideas or work not actually theirs and are thereby seeking a grade that is not actually earned. Following are some examples of academic dishonesty:
  - a. **Cheating on examinations.** This includes using materials such as books and/or notes when not authorized by the instructor, copying from someone else’s paper, helping someone else copy work, substituting another’s work as one’s own, theft of exam copies, or other forms of misconduct on exams.
  - b. **Plagiarizing the work of others.** Plagiarism is using someone else’s work or ideas without giving that person credit; by doing this students are, in effect, claiming credit for someone else’s thinking. Whether students have read or heard the information used, they must document the source of information. When dealing with written sources, a clear distinction should be made between quotations (which reproduce information from the source word-for-word within quotation marks) and paraphrases (which digest the source of information and produce it in the student’s own words). Both direct quotations and paraphrases must be documented. Even if students rephrase, condense or select from another person’s work, the ideas are still the other person’s, and failure to give credit constitutes misrepresentation of the student’s actual work and

plagiarism of another's ideas. Buying a paper or using information from the World Wide Web or Internet without attribution and handing it in as one's own work is plagiarism.

- c. **Cheating on lab reports** by falsifying data or submitting data not based on the student's own work.
  - d. **Falsifying records** or providing misinformation regarding one's credentials.
  - e. **Unauthorized collaboration** on computer assignments and unauthorized access to and use of computer programs, including modifying computer files created by others and representing that work as one's own.
2. **Add/Drops:** The university policy will be explicitly followed. It is the student's responsibility to be aware of deadline dates for dropping courses.
  3. **Special Considerations:** Students with disabilities who may require special accommodations should make an appointment with campus Disability Support Services, 106 North Foundation Hall, phone 248 370-3266. Students should also bring their needs to the attention of the instructor as soon as possible by providing the "Letter of Accommodations" created by DSS. For academic help, such as study and reading skills, contact the Academic Skills/Tutoring Center, 103 North Foundation Hall, phone 248 370-4215.
  4. **Excused Absence Policy:** This policy for university excused absences applies to participation as an athlete, manager or student trainer in NCAA intercollegiate competitions, or participation as a representative of Oakland University at academic events and artistic performances approved by the Provost or designee.

Students shall inform their instructors of dates they will miss class due to an excused absence prior to the date of that anticipated absence. For activities such as athletic competitions who schedules are known prior to the start of a term, students must provide their instructors during the first week of each term a written schedule showing days they expect to miss classes. For other university excused absences students must provide each instructor at the earliest possible time the dates that they will miss.

#### Make-up work

- It is the responsibility of the student to request from the instructor an opportunity to complete missed assignments, activities, labs, examinations or other course requirements in a timely manner.
  - Students are responsible for all material covered in classes that they miss, even when their absences are excused, as defined above.
  - Missed classroom activities will be rescheduled at the discretion of the instructor.
5. **Religious Observance Policy:** Please read the syllabus and assignment due dates. If you have a conflict with meeting assigned dates because of religious observances, you must notify me in writing at least 14 days in advance to make alternate arrangements.
  6. **Emergency Preparedness:** In the event of an emergency arising on campus, the instructor will notify you of actions that may be required to ensure your safety. It is the responsibility of each student to understand the evacuation and "lockdown" guidelines to follow when an emergency is declared. These simple steps are a good place to start:
    - OU uses an emergency notification system through text, email, and landline. These notifications include campus closures, evacuation, lockdowns and other emergencies. **Register for these notifications at [oakland.edu/uts/emergencynotification](http://oakland.edu/uts/emergencynotification)**
    - Based on the **class cellphone policy**, ensure that one cellphone is on in order to receive and share emergency notifications with the instructor in class.
    - If an emergency arises on campus, call the OUPD at **248-370-3331**. Save this number in your phone, and put it in an easy-to-find spot in your contacts.

- Review protocol for evacuation, lockdown, and other emergencies via the classroom's red books (hanging on the wall) and [oakland.edu/prepared](http://oakland.edu/prepared).
- Review with the instructor and class what to do in an emergency (evacuation, lockdown, snow emergency).

7. **Faculty Feedback:** As a student in this class, you may receive "Faculty Feedback" in your OU e-mail if your professor identifies areas of concern that may impede your success in the class. Faculty Feedback typically occurs during weeks 2-5 of the Fall and Winter terms, but may also be given later in the semester and more than once a semester. A "Faculty Feedback" e-mail will specify the area(s) of concern and recommend action(s) you should take. Please remember to check your OU email account regularly as that is where it will appear.